

Massachusetts Statistics of Income

1996 Individual Income Tax Returns

**Commonwealth of
Massachusetts
Department of Revenue**
Office of Tax Policy Analysis

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**MASSACHUSETTS STATISTICS OF INCOME
1996 INDIVIDUAL INCOME TAX RETURNS**

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INTRODUCTION

In 1997, the Massachusetts Department of Revenue (DOR) received nearly three million individual income tax returns for tax year 1996, representing over four million people. Each year, as DOR processes these incoming tax returns, it captures a vast amount of data on the income characteristics of the Massachusetts populace.

This *Statistics of Income (SOI)* report, the tenth of an annual series, presents a broad overview of these data in the form of aggregate Massachusetts individual income tax statistics for the 1996 tax year. The statistical tables, graphs and summary discussions contain a wealth of information on Massachusetts income, taxes, numbers and types of filers, exemptions, deductions and credits.

The body of income tax return data presented here is a valuable research tool that can be applied to public and private analyses that require an understanding of Massachusetts income. These data are particularly important to DOR because the individual income tax is the Commonwealth's principal source of revenue. With a net total of over \$7.0 billion in collections in fiscal year 1997, the income tax accounted for more than half of all state tax revenues. By achieving a broader dissemination of Massachusetts individual income tax statistics, it is hoped that this report will benefit the research conducted by interested citizens of the Commonwealth and their counterparts in other states.

In its content and organization, this report is modeled on the *Statistics of Income* published yearly by the Internal Revenue Service. However, unlike the IRS *Statistics of Income*, which is based upon a sample of tax returns, the statistics presented here is a compilation of all tax returns filed by Massachusetts taxpayers.

The report is divided into two parts. Part I, **Income Tax Structure and Income Concepts**, describes the set of rules that defined the Massachusetts income tax system in 1996 and income concepts used in this report. It examines who was taxed, what types of income were taxed, what tax rates were applied and the major income tax law changes for tax year 1996. The section ends with a more in-depth discussion of the definitions used to measure the income of Massachusetts filers.

Part II, **Statistics of Income**, begins with highlights of tax year 1996 data and summary profiles of the average Massachusetts filer, the average non-joint filer and the average married joint filer. This is followed by a series of tables and charts containing the statistics of income -- total amounts, counts, averages and percentages of income, taxes, exemptions, deductions and credits by category and income class. The tables are preceded by notes explaining the data and abbreviations used in them.

Following Part II is an **Appendix** which contains reproductions of the 1996 Massachusetts Form 1 and Form 1-NR/PY so that *SOI* data can be referenced to its source.

What's New in the *Statistics of Income* – 1996 Tax Law Changes

Compared to the 1995 Statistics of Income, there have been changes in the 1996 report to reflect changes in the law from the previous year. The changes are shown below.

- In 1996, personal exemption amounts were temporarily increased due to a budget surplus for State Fiscal Year 1996. The personal exemption amount for joint filers was increased to \$5,850 from \$4,400; for head of household filers the personal exemption was increased to \$4,520 from \$3,400; and for single or married filers filing separately the personal exemption was increased to \$2,925 from \$2,200.
- In 1996, the no tax status and limited income credit thresholds, determined in part by personal exemption amounts, were increased. For joint filers, no state income tax was due if Massachusetts adjusted gross income (Mass. AGI) was less than \$13,450 plus \$1,000 per dependent; joint filers were eligible for the limited income credit if Mass AGI was less than \$23,538 plus \$1,750 per dependent. For head of household filers, no state income tax was due if Mass. AGI was less than \$12,120 plus \$1,000 per dependent, and head of household filers were eligible for the limited income credit if Mass AGI was below \$21,210 plus \$1,750 per dependent. For single filers and married couples filing separately, there was no change to the income thresholds for no-tax status and the limited income credit. Single filers paid no tax if their income was less than \$8,000, and single filers were eligible for the limited income credit if their income was below \$14,000.
- In 1996, the law governing capital gains taxation was changed. Applicable to tax years beginning on or after January 1, 1996, tax rates on capital gains from assets held for more than one year (excluding collectibles) were reduced. Rates are now based on the length of time an asset is held. Gains from assets held more than one year but less than or equal to two years are taxed at 5%; gains on assets held between two and three years are taxed at 4%; gains on assets held between three and four years are taxed at 3%; gains on assets held between four and five years are taxed at 2%; gains on assets held between five and six years are taxed at 1%; and gains on assets held for more than six years are not taxed. Since holding periods are deemed not to have begun until on January 1, 1995 regardless of when an asset was actually purchased, for tax year 1996 the longest possible holding period is between one and two years, with a corresponding tax rate of 5%. Prior to 1996, gains from the sale of assets held more than one year were taxed at a rate of 12%, but only after applying a 50% exclusion to such gains, resulting in an effective rate of 6% on long-term capital gains.
- With the change in the way capital gains are taxed a new type of income, "Part C", was created, and Part A income was modified. In general, Part C income includes income that was included in part A in previous years – namely, long-term capital gains. In 1996, Part A income consisted of interest income, dividend income, short-term capital gains (capital gains on sales of assets held less than one year) and gains from the sale of collectibles.
- Due to the inclusion of all long-term capital gains as part of taxable income in 1996 (compared to only 50% of long-term capital gains income, taxed at 12%, in prior years), taxpayers with long-term capital gains may fall into a different adjusted gross income category in 1996, even though their actual income may not have changed. For example, a taxpayer with \$50,000 in wage income and \$20,000 in long-term capital gains in 1995 would have reported as taxable income only half of the capital gains income (\$10,000, which would have been taxed at a rate of 12%), for total 1995 taxable income of \$60,000. The same taxpayer with \$20,000 in long-term capital gains income in 1996 would have reported the entire amount as taxable income, (which would have been taxed at 5% in 1996), for a total taxable income of \$70,000. This should be kept in mind when comparing AGI income classes in 1996 to those in previous years. Because of the change in the way capital gains income is accounted for, the 1996 income distribution shifted upward.
- In 1996, statistics on capital gains filers have been broken out into three tables: short-term capital gains, long-term capital gains excluding collectibles, and long-term capital gains on collectibles, are reported in the Table II-3 series of this report. In prior years, only aggregate capital gains income (which included short-term, long-term, and gains on the sale of collectibles) were reported.

- In 1996, long-term capital gains were reported separately on the Massachusetts Form 1 (from which DOR captures tax return information); however, short-term capital gains and interest and dividend income did not appear separately on Form 1, but were combined in one “12% income” line. Therefore, the statistics for interest/dividend income, short-term gains and gains on the sale of collectibles shown in Table II-13 were estimated using statistical procedures.

Information about other tax law changes is available in the *1996 Massachusetts Tax Forms* or the *Guide to Filing Your 1996 Massachusetts Income Taxes*.

I. INCOME TAX STRUCTURE AND INCOME CONCEPTS

This overview begins by describing the structure of the Massachusetts personal income tax, or the process by which one moves from all income potentially subject to taxation to taxable income. This description is followed by a discussion clarifying the differences between the income concepts explained below, those used to generate these statistics of income, and widely recognized income concepts such as the U.S. Census Bureau's "total money" income.

INCOME TAX STRUCTURE

Chart I-1 on the following page lists each of the steps taken to compute one's income tax liability in Massachusetts. These steps are discussed below.

Gross Income

Gross income is the total amount of income that is potentially subject to taxation. The amount of gross income an individual receives during the tax year generally determines whether a Massachusetts income tax return must be filed. Married couples and individuals who received gross income less than \$8,000 are not required to file a tax return. Nonresidents, however, are required to file a tax return if they received Massachusetts source income in excess of \$2,925 if single or \$4,520 if married filing jointly.

In tax year 1996, Massachusetts gross income was tied to the federal definition of gross income in effect on January 1, 1988. Not all income is included in gross income. For example, neither federal nor Massachusetts gross income includes certain transfer payments, such as public welfare assistance, Veterans' Administration disability payments, G.I. Bill education payments, and workers' compensation; gifts; and certain accident and life insurance payments.

Massachusetts gross income does not include certain items which are included in federal gross income and vice versa. Unlike federal gross income, Massachusetts gross income does not include interest on obligations of the U.S. government and social security benefits, while federal gross income includes part of the social security benefits of high income taxpayers. Also unlike federal gross income, Massachusetts gross income does include interest from obligations of states and their political subdivisions, other than Massachusetts and its political subdivisions; income earned by a resident from foreign employment and excluded from federal gross income; and certain contributions to tax-deferred annuities.

In tax year 1996, Massachusetts gross income was divided into three categories, Part A (investment income), Part B (earned and other forms of income) and Part C (long-term investment income). Because Article 44 of the Massachusetts Constitution requires that all income of the same class be taxed at the same rate, Massachusetts applies flat tax rates to each category. In 1996, Part B income was taxed at the rate of 5.95%, Part A income was taxed at 12%, and Part C income was taxed at 5%.^{*} The specific types of income included in each category are listed in **Chart I-2**.

^{*} In 1988 and prior years, Massachusetts gross income was divided into the same two income categories, Part B, taxed at 5% and Part A, taxed at 10%. In 1989, Part B income was divided into two classes: Part B taxed at 5.375% and Part C taxed at 5% (the definition here for Part C income is different than above Part C income). (See Chart 1-2 and footnote.) In 1990, the distinction between Part B and Part C income remained, but both income types were taxed at 5.95%. In addition, the Part A rate increased to 12% from its previous rate of 10%. In 1991, the distinction between Part B and Part C income was fully eliminated; Part B income was taxed at 6.25% and Part A income continued to be taxed at 12%. In 1992, the tax rate on Part B income was reduced from 6.25% to 5.95%. These rates were in effect for tax year 1996, the period covered by this report.

Chart I-1: Computation of Federal and Massachusetts Personal Income Taxes, 1996

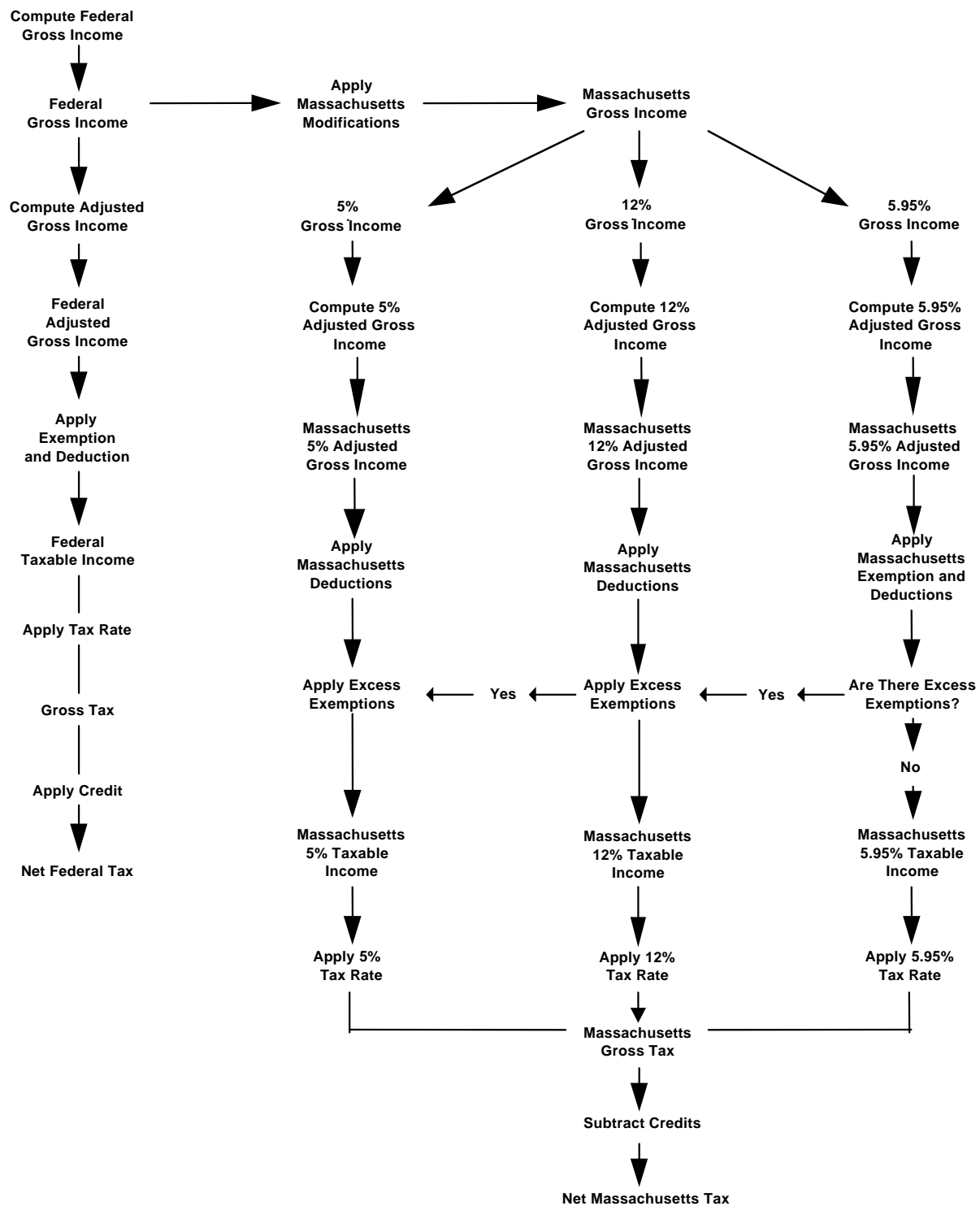


Chart I-2: Categories of Massachusetts Gross Income

Part A, 12% Income	Part B, 5.95% Income	Part C, 5% Income
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Interest (other than Mass. bank interest)	Wages, tips and salaries	Long-term capital gains excluding collectibles
Dividends	Business/profession/trade or farm income	
Long-term capital gains on collectibles	Partnership and S corporation income	
Short-term capital gains	Royalty and REMIC income	
	Other income (winning, fees, etc.)	
	Pension and annuity income*	
	Alimony received*	
	Rental income from real estate*	
	Unemployment compensation*	
	Taxable IRA/Keogh distributions*	
	Massachusetts bank interest*	

Massachusetts Adjusted Gross Income

Massachusetts Adjusted Gross Income (AGI) is an intermediate step between gross income and taxable income. It is equal to Massachusetts gross income after certain deductions or the sum of adjusted 5.95%, adjusted 12% and adjusted 5% income.

AGI is used to determine eligibility for No Tax Status (NTS), the level at which a filer has no tax liability. In 1996, the adjusted gross income threshold for NTS was \$8,000 for single filers, \$13,450 plus \$1,000 per dependent for married couples filing jointly and \$12,120 plus \$1,000 per dependent for head of household filers. Massachusetts Adjusted Gross Income is also used to determine the Limited Income Credit (LIC), a provision designed to benefit taxpayers who are slightly above the No Tax Status threshold. In 1996, the LIC was available to single filers with Massachusetts Adjusted Gross Income between \$8,000 and \$14,000, for couples filing jointly with income between \$13,450 and \$23,538 plus \$1,750 per dependent, and for head of household filers with income between \$12,120 and \$21,210 plus \$1,750 per dependent. Married taxpayers who file separate returns cannot benefit from either of these provisions.

* Classified separately as Part C income in 1989 and 1990. See previous footnote.

Adjusted 5.95% Income

To reach adjusted 5.95% income, specific Part B income items are adjusted for the cost of producing the income. For example, adjusted 5.95% income includes business income after deductions for ordinary business expenses. Additional deductions are allowed against 5.95% income for alimony paid, allowable employee business expenses, the penalty on early savings withdrawal and contributory pension from another state or political subdivision. If allowed deductions are greater than gross 5.95% income, then adjusted 5.95% income is reported as a loss for 1996. In certain cases, the excess deductions may be applied against 12% income and 5% income.

Adjusted 12% Income

Adjusted 12% income is the sum of adjusted interest and dividend income and part adjusted capital gains income. To reach adjusted 12% income, excess deductions from 5.95% income are applied against gross interest and dividend income and adjusted capital gains. The excess deductions from 5.95% income can only be taken against capital gains, interest, and dividends that are derived from or connected with a trade or business. To reach adjusted capital gains, gross short-term capital gains and long-term capital gains on collectibles are reduced by previously unused short-term capital losses. Taxpayers can then deduct 50% of their long-term gains on collectibles net of any adjusted short-term losses. Because of this 50% deduction, in 1996 long-term capital gains on collectibles were effectively taxed at 6%.

Adjusted 5% Income

Adjusted 5% income is the adjusted long-term capital gains excluding collectibles. To reach adjusted 5% income, excess deduction from 5.95% income is first applied to against 12% income; the remainder of the excess deductions are then applied against 5% income.

Taxable Income

Taxable income is Massachusetts Adjusted Gross Income after certain other deductions and exemptions have been taken. Deductions against adjusted gross 5.95% income include the deduction for payments made to social security and other government pension plans, the rental deduction, and the child care deduction. Exemptions from 5.95% income include the personal exemption, the dependent exemption, the exemption for persons aged 65 or over, the medical and dental expenses exemption, the exemption for the blind, and the adoption agency fee exemption. In addition, a separate exemption is allowed for Massachusetts bank interest.

Under most circumstances taxpayers are allowed to apply excess exemptions from 5.95% income against 12% income first, then 5% income. Excess exemptions are available when total exemptions (less the Massachusetts bank interest exemption) are greater than 5.95% income after deductions.

For purposes of calculating tax, 5.95%, 12% and 5% taxable income cannot be less than zero.

Tax Liability

Taxes owed are calculated by multiplying 5.95% taxable income by 0.0595, 12% taxable income by 0.12, and 5% taxable income by 0.05. The total tax liability is then adjusted for tax credits and voluntary contributions.

INCOME CONCEPTS

The income definition used to produce the statistics of income, Massachusetts *Net* Adjusted Gross Income, is different from Massachusetts Adjusted Gross Income, the income definition used as an intermediate step in determining tax due and eligibility for No Tax Status. In addition, federal and Massachusetts definitions of gross income differ from other common definitions of income, including the widely recognized U.S. Census Bureau definition of “total money” or household income. What follows is a discussion of these income concepts for the purpose of clarifying potential confusion over differences between each.

Massachusetts Net Adjusted Gross Income

Many of the statistics of income in this report are tabulated according to income class. These income classes are based not on Massachusetts Adjusted Gross Income (AGI), but on Massachusetts *Net* Adjusted Gross Income (Net AGI), which has been created from tax return line items specifically for the *Statistics of Income* in order to simplify the calculation and analysis of income statistics.

The main difference between Net AGI and AGI is the way each adjusts 5.95% income and combines it with 12% income and 5% income when there is a 5.95% loss. In short, Net AGI is the sum of line items 10, 21a and 22a from the 1996 Massachusetts Form 1, and the sum of the corresponding amounts from Forms 1-NR/PY (see **Appendix**), or:

1. Massachusetts gross 5.95% income *or* loss after deduction of ordinary business expenses and certain other deductions related to the cost of producing income, but before deductions for alimony paid, allowable employee business expenses, penalties for early savings withdrawal, and contributory pension from another state or political subdivision, which are included in the definition of AGI. Also, Net AGI accounts for the Massachusetts bank interest exemption, which AGI does not.

plus

2. Adjusted gross 12% income.
3. Adjusted gross 5% income.

On balance, filers' Net AGI is lower than their AGI. This is because Net AGI effectively allows *all* 12% income to be offset by 5.95% losses, unlike AGI which only allows 12% income connected with a trade or business to be offset by 5.95% losses. For most filers, the difference between Net AGI and AGI is quite small.

The following simplified example, displayed below, serves as a further illustration of the differences between AGI and Net AGI: A filer reports a 5.95% loss of (\$60,000) on line item 10, zero additional 5.95% deductions allowed under the definition of AGI, and positive 12% income of \$30,000 (not connected with a trade or business) on line item 21, and zero 5% income. He or she will have a negative Net AGI of (\$30,000) and a positive AGI of \$30,000, because none of the (\$60,000) 5.95% loss can be used to offset the positive 12% income. This example also demonstrates that some filers' AGI can exceed the NTS threshold, and thus incur a tax liability, even when Net AGI is below the NTS threshold.

Example

Calculation of Massachusetts Net Adjusted and Adjusted Gross Income

	Mass. Net AGI	Mass. AGI
5.95% Income (Loss)	(\$60,000)	(\$60,000)
Adjusted 12% Income	\$30,000	\$30,000
Adjusted 5% Income	\$0	\$0
Total	(\$30,000)	\$30,000

NOTE: To simplify this comparison the example above assumes that the Mass. bank interest exemption and certain deductions allowable only in Mass. AGI are zero and that the 12% income is not connected with a trade or business.

Total Money Income Versus Massachusetts Gross Income

Gross income, the broadest concept of income used for Massachusetts and federal tax purposes, differs from other common definitions of income. The most widely recognized definition of income is the U.S. Bureau of the Census definition of "total money" income or household income. In the chart on the following page, the components of total money income are compared to those included in Massachusetts gross income. As shown in this diagram, there are two important distinctions between gross income and total money income.

First, total money income includes all government cash payments, many of which, like Social Security and public assistance payments, are not included in Massachusetts gross income. Because such transfer payments are an especially important source of income for low income households, total money income better represents the incomes of the poor, which Massachusetts gross income will tend to understate.

Second, unlike Massachusetts gross income, total money income does not include capital gains. Because capital gains tend to be a significant source of income for higher income households, total money income will tend to understate the incomes of the wealthy.

The arrows in the diagram indicate that most other components of total money income have counterparts in Massachusetts gross income. However, there generally are definitional differences between like components, which in some cases can be significant. One example is self-employment income. In total money income, self-employment income is defined as net income after the deduction of ordinary business expenses. In Massachusetts gross income, however, self-employment income is included *before* the deduction of such expenses.*

Total Money Income Versus Massachusetts Net Adjusted Gross Income

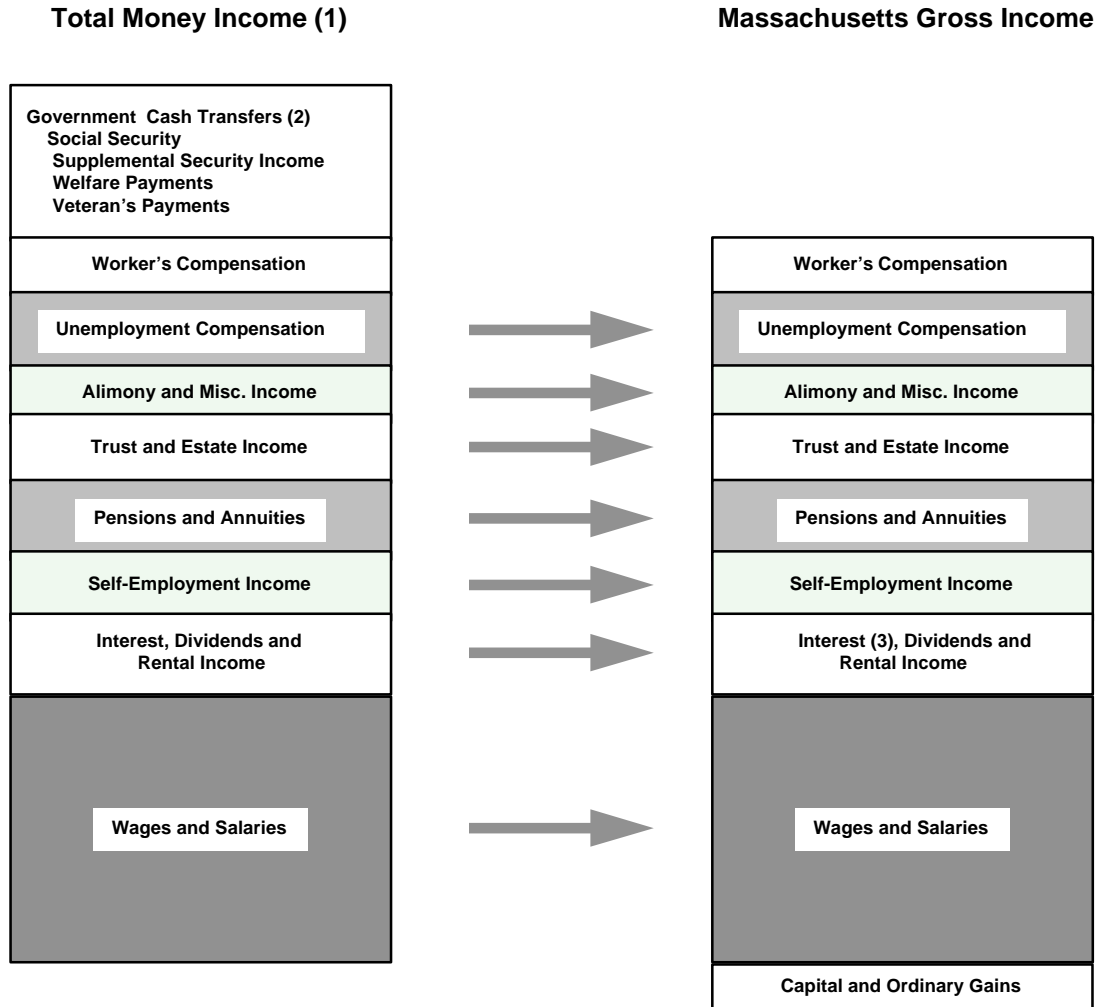
Massachusetts Net Adjusted Gross Income, the income measure used to produce the statistical tables of this report, is derived from Massachusetts gross income. As a result, many of the same distinctions between total money income and gross income also apply to Massachusetts Net Adjusted Gross Income.* Most importantly, like gross income, Massachusetts Net Adjusted Gross Income does not include most government cash payments and does include capital gains. For the reasons explained above, Massachusetts Net Adjusted Gross Income therefore tends to better represent the incomes of higher income filers than of lower income filers.

* Further information on total money income may be obtained from the following report: U.S. Bureau of the Census, Current Population Reports, Series P-60, No. 197, *Money Income in the United States: 1996 (With Separate Data on Valuation of Noncash Benefits)*, U.S. Government Printing Office, Washington, DC, September, 1997.

* Massachusetts Net Adjusted Gross Income is a somewhat closer approximation of total money income for two principal reasons: (1) similar to total money income, self-employment income and rental income are net of ordinary business expenses, and (2) capital gains on collectibles are less than they would otherwise be because they are net of the 50% capital deduction.

Chart I-3: Principal Components of Total Money Income and Massachusetts Gross Income

PRINCIPAL COMPONENTS OF:



An equivalent income component is included in both income concepts, but the definitions of the component are not an exact match.

- NOTES:**
- (1) The standard income definition used by the U.S. Bureau of the Census to measure the Income of persons, households and families.
 - (2) Some government cash transfers, such as government payments of worker's compensation, unemployment compensation and government employee pensions, are included in separate income categories. The value of non-cash transfers, such as food stamps and Medicaid, is not included in money income.
 - (3) Excludes interest earned on obligations of the United State, and the Commonwealth and its political subdivisions.

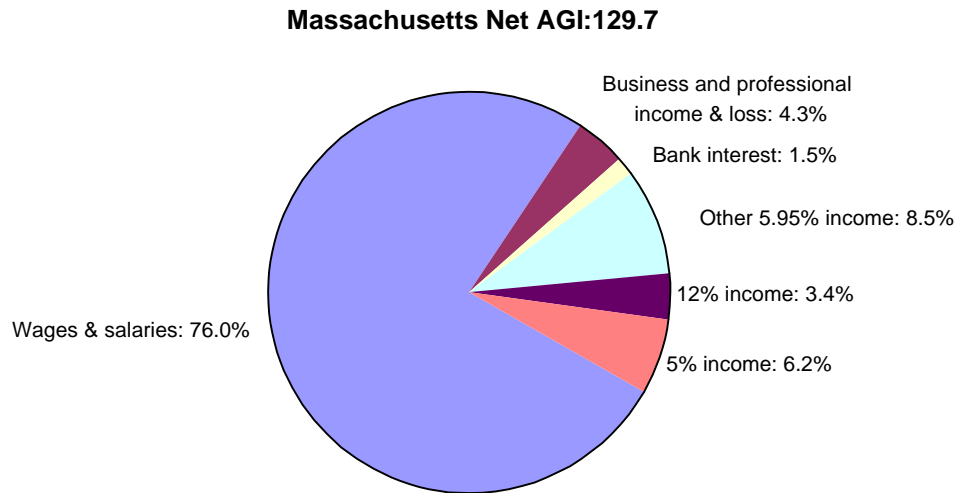
SOURCE: Massachusetts Department of Revenue

II. Statistics of Income

1996 Highlights

- For 1996, a total of 2,959,558 returns were filed. Of these 48.0% were from single filers, 41.0% were from married couples filing joint returns, 2.0% were from married individuals filing separate returns, and 9.0% were from head of household filers. The number of returns filed was 1.17% higher than for 1995.
- Total 1996 Massachusetts Net AGI was \$129.7 billion. This was 10.7% higher than 1995 total Massachusetts Net AGI.
- Wages and salaries increased by 5.7% in 1996. In 1996, wages and salaries increased to \$98.5 billion from \$93.2 billion in 1995, an increase of \$5.3 billion.
- Wages and salaries were the single largest source of income, representing over 76.0% of all income reported.
- Chart II-1 below shows the relative importance of major types of income reported on Massachusetts income tax returns for tax year 1996. Business and professional income, Massachusetts bank interest and other types of 5.95% income, account for 14.3%, while 12% income from short-term capital gains, long-term capital gains on collectibles, and interest and dividends account for 3.4%, and 5% income from long-term capital gains excluding collectibles account for 6.2%.

**Chart II-1: Massachusetts Income by Sources,
As a Percent of Massachusetts Net AGI
All Filers, 1996**



- The number of taxpayers age 65 and over increased. While the number of returns claiming at least one person 65 or older increased 1.3% to 339,693 from 1995 to 1996, the share of such returns rose by only 0.02% during this same period.
- Returns claiming No Tax Status decreased, and the number of returns claiming the Limited Income Credit also decreased. The number of returns claiming No Tax Status decreased by 1.9% to 436,470 in 1996. Returns claiming the related Limited Income Credit in 1996 decreased by 25,868 or 8.1% to 294,310 returns or 9.9% of all returns.
- In 1996, filers who claimed part-year residents or nonresidents increased. The number of returns filed by persons who claim residence outside of Massachusetts or part year residents increased by 3.0% to 310,879. Part year residents and nonresidents' share of the tax returns show an increase of 0.2%.
- In 1996, positive business and professional income or sole proprietor income rose 3.8% and business losses decreased 8.4%, compared with the 1995 levels. The net effect of the growth in income and losses was an increase in net business and professional income of 4.8% from the prior year.
- Combined positive income from rent and royalties, partnerships, S corporations, and trusts was \$7.1 billion or a 12.6% increase, offset by combined losses of \$2.0 billion, a 7.0% decrease; thus net income in this category thus was approximately \$5.0 billion or a 23.1% increase from 1995.
- Pensions and annuities income showed an increase of 8.7% in 1996, from \$3.1 billion to \$3.4 billion.
- Combined income from the categories business and professional income, rentals, royalties, partnerships, S corporations and trust, showed growth of 8.4% and a decrease in losses of 7.3%, for a total net increase of a 12.7% over 1995.
- Interest income from Massachusetts banks for 1996 showed an increase. For 1996, \$2.09 billion was reported as interest income from Massachusetts banks. After exemptions, income from Massachusetts banks was \$1.91 billion. The after-exemption interest rose almost \$0.14 billion or nearly 7.9% from 1995.
- Dividend and interest income taxed at 12% increased \$0.30 billion to \$3.85 billion in 1996. This was an increase of 8.6% from 1995.
- Taxable capital gains income increased from 1995, though because of changes in the way capital gains were reported, direct comparisons are not available. However, estimated short-term capital gains were \$884 million, and reported long-term capital gains excluding collectibles were \$8.1 billion.
- Taxable 5.95% income increased by 3.9% or \$3.6 billion, to \$96.1 billion; taxable 12% income decreased by 32.5% or \$2.1 billion to \$4.4 billion (due to the change in the way long-term capital gains were reported), and taxable 5% income (i.e., long-term capital gains, a new reporting category in 1996) was \$8.0 billion. Total taxes before credits increased by 5.7% or \$0.36 billion to \$6.6 billion, and net tax increased by 5.9% or \$0.36 to \$6.4 billion in 1996.

Average Filer Profiles

In this section we profile the average Massachusetts taxpayer, as well as the average non-joint filer and the average joint filer. In these profiles, all averages are calculated as the arithmetic mean, the total amount of income (or exemptions or credits) reported by taxpayers divided by the number of taxpayers reporting. At the end of this section, median income amounts are also reported. Median income is the amount of income at the center of the income distribution, with 50% of taxpayers reporting more income than the median, and 50% reporting less.

The Average (Arithmetic Mean) Filer

A total of 2,959,558 returns were filed in 1996. The average Massachusetts filer reported Massachusetts Net Adjusted Gross Income of \$43,811. This was \$3,768 or 9.4% more than the average filer's 1995 income of \$40,043. Wages, tips, salaries, Massachusetts bank interest and other 5.95% income amounted to \$39,575 or 90.3% of the average filer's gross 1995 income. The average filer reported \$1,508 or 3.4% in 12% income from short-term capital gains, long-term capital gains on collectibles, and dividends and interest from sources other than Massachusetts banks, and \$2,728 or 6.2% in 5% income from long-term capital gains.

After claiming \$7,514 in deductions and exemptions, the average filer had a total of \$36,667 in taxable income. This average Massachusetts filer owed taxes of \$1,932 for 5.95% income, \$179 for 12% income, and \$136 for 5% income, for a total tax of \$2,246. The average filer was able to claim \$71 in tax credits, reducing the final tax bill to \$2,178. After taking all exemptions, deductions, and credits into consideration, the average taxpayer was taxed at an effective rate of 5.0%.* This is 0.2% lower than the 5.2% effective rate of 1995.

At \$2,178 the average filer's final tax bill for 1996 was \$98 or 4.7% higher than the average filer's 1995 tax bill of \$2,080. This nominal increase resulted from the average filer's higher income. From 1993 to 1996 the average filer's earned income rose 14.9%, while total tax rose 18.1%, reflecting higher total 12% income in 1996. The income and taxes of the average Massachusetts filer for 1993 through 1996 are summarized in **Table II-A**.

Table II-A: The Average (Mean) Massachusetts Filer, 1993-1996

	1993	1994	1995	1996
Part B (5.95%) Income	\$34,434	\$35,938	\$37,738	\$39,575
Part A (12%) Income	\$1,871	\$1,887	\$2,305	\$1,508
Part C (5%) Income	\$0	\$0	\$0	\$2,728
Total (Mass. Net AGI)	\$36,305	\$37,825	\$40,043	\$43,811
Tax After Credits	\$1,844	\$1,923	\$2,080	\$2,178

Notes: Detail may not add to total because of rounding. Average deductions and exemptions are greater than the difference between total income and taxable income, because the deductions and exemptions of some taxpayers exceed their total income. Similarly, some taxpayers have excess credits, so that the average credits are greater than the difference between tax liability before credits and after credits.

The Average Non-joint (Single, Married filing separately, Head of household) Filers

In 1996, 1,747,347 Massachusetts income tax returns, or 59.0% of all filings, were from single individuals, married individuals filing separately and head of household individuals. The average Massachusetts non-

*The effective rate is calculated by dividing tax after credits by Massachusetts Net Adjusted Gross Income.

joint filer reported \$21,979 in 5.95% income, \$846 in 12% income, and \$1,159 in 5% income, for a total Massachusetts Net Adjusted Gross Income of \$23,984. After claiming \$5,563 in deductions and exemptions, the average non-joint filer had a total taxable income of \$18,685. This filer's 1996 income tax liability was \$995 for 5.95% income, \$99 for 12% income and \$57 for 5% income. The average non-joint filer claimed \$43 in tax credits, reducing the final state income tax bill to \$1,112. In 1996, the average non-joint filer's effective tax rate was 4.6%.

The Average Joint Filer

In 1996, 1,212,211 Massachusetts tax returns, or 40.1% of all state income tax returns, were filed by married couples filing jointly. The average Massachusetts joint filer reported a Massachusetts Net Adjusted Gross Income of \$72,391 of which \$64,940 was 5.95% income, \$2,462 was 12% income and \$4,989 was from 5% income. The average joint filer saw an increase of 10.9% in Massachusetts Net Adjusted Gross income in 1996. For 1996, the average joint return claimed \$10,328 in total deductions and exemptions, had taxable income of \$62,588 and accrued a total tax liability of \$3,824, of which \$3,282 was 5.95% tax, \$293 was 12% tax and \$249 from 5% income. The average couple filing a joint return claimed \$110 in credits from their tax bill, for a final Massachusetts income tax of \$3,715. The average joint filers' effective tax rate for 1996 is 5.1%, 0.3% lower than 1995.

The main characteristics of the average Massachusetts filer overall, the average non-joint filer and the average joint filer are summarized below in **Table II-B**. As shown below, the average joint filer received an income that is nearly three times higher than that of the average non-joint filer and paid three times more in taxes than the average non-joint filer.

Table II-B: Comparison of Average Filers in 1996

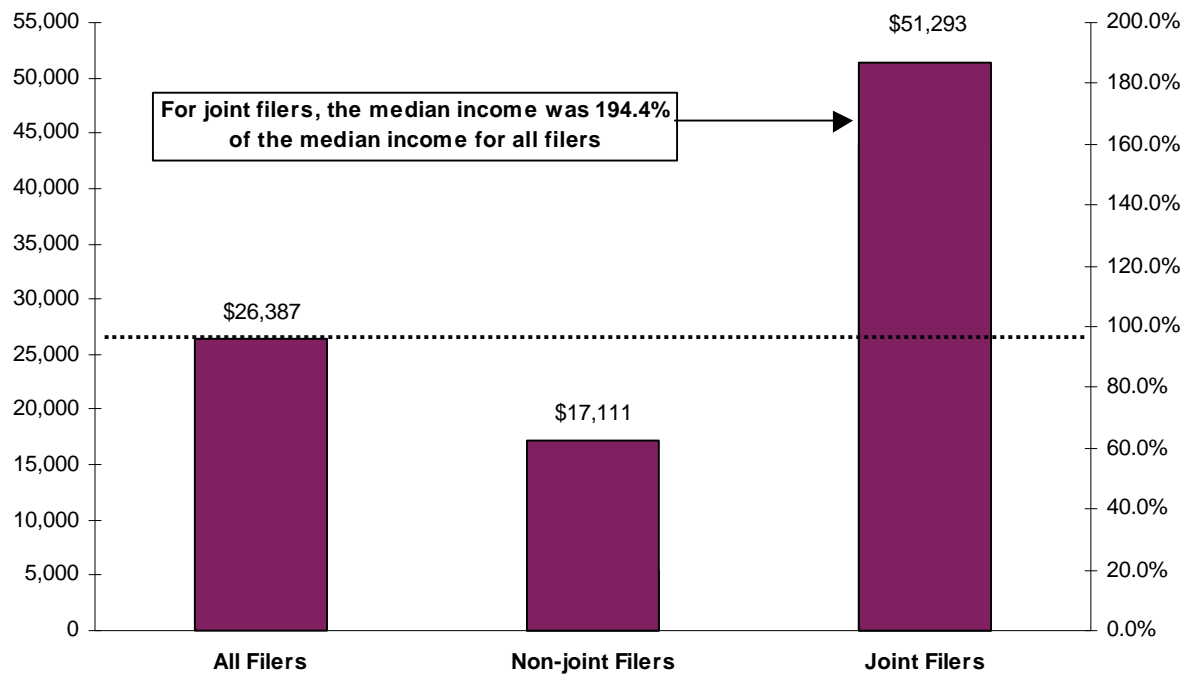
Items	Average Filers	Average Non-joint Filers	Average Joint Filers
5.95% Income	\$39,575	\$21,979	\$64,940
12% Income	1,508	846	2,462
5% Income	2,728	1,159	4,989
Total (Mass. Net AGI)	43,811	23,984	72,391
Deductions and Exemptions	7,523	5,563	10,328
Total Taxable Income	36,667	18,685	62,588
5.95% Tax	1,932	995	3,282
12% Tax	179	99	293
5% Tax	136	57	249
Credits	71	43	110
Tax After Credits	2,178	1,112	3,715
Effective Tax Rate	5.0	4.6	5.1

Notes: Detail may not add to total because of rounding. Average deductions and exemptions are greater than the difference between total income and taxable income, because the deductions and exemptions of some taxpayers exceed their total income. Similarly, some taxpayers have excess credits, so that the average credits are greater than the difference between tax liability before credits and after credits.

Median Income

Median income is the amount of income at the center of the income distribution, with 50% of taxpayers reporting more income than the median, and 50% reporting less. In 1996, the median Massachusetts Net AGI reported was \$26,387.

Chart II-2: Comparison of Median Income, Tax Year 1996



SOI Tables, Charts, and Explanatory Notes

This section consists of 66 statistical tables and 2 charts. Below are general notes on the data upon which the tables are based; definitions of terms, abbreviations and symbols used in the tables; and notes to which readers should refer when reviewing specific tables.

General

- Tax return data used in the *Statistics of Income* reflect the information on tax returns filed with the Massachusetts Department of Revenue. This includes all timely filed returns and returns filed under extension. The data do not reflect any changes that may have been made or that are likely to be made in the future as a result of audits. This is of particular relevance for high-income tax returns. Because of the greater complexity of these returns, there is a higher probability of error and more room for disagreement about the proper interpretation of tax laws.
- Obviously, the tax return data used in the preparation of this report do not capture the incomes of those who do not submit returns. As a result, the statistics for the lowest income classes tend to be understated as a measure taken from the entire population. This is because individuals and married couples filing jointly, who receive gross income less than \$8,000 generally are not required to file a Massachusetts income tax return, although some do file to claim a refund.
- Tax law and tax form changes may affect the year-to-year comparability of the data.
- Detail may not add to totals because of rounding.
- A seeming inconsistency in the tables which display tax is that some tax liability is reported in the lowest income class (under \$5,000). Since the Massachusetts Adjusted Gross Income threshold for No Tax Status (NTS) is \$8,000 for single filers, \$13,450 for joint filers, and 12,120 for head of household filers, it might seem that there should not be any tax paid by this income group.

However, as explained in the **Income Concepts** section of Part I of this report, the income classes used in these tables are based on Massachusetts *Net* Adjusted Gross Income, not on Massachusetts Adjusted Gross Income (AGI), which is calculated differently for the purpose of determining eligibility for No Tax Status. The key difference is that unlike AGI, which only allows 12% income connected with a trade or business to be offset by 5.95% losses, Net AGI allows *all* 12% and 5% income to be offset by 5.95% losses. As a result of this difference, under certain circumstances AGI can exceed the NTS threshold even when Net AGI is below the NTS threshold and/or negative. Thus, filers can have a Net AGI below \$5,000 and still incur a tax liability.

The vast majority of individuals in the class with income below \$5,000 reported low income from all 5.95%, 12% and 5% categories had no tax liability. Most of the tax reported in that class was reported by a small number of taxpayers who had substantial amounts of positive 12% or 5% income accompanied by large 5.95% losses. Also, a small amount of the tax reported in the lowest income brackets is accounted for by married taxpayers filing separate (MFS) returns, to whom No Tax Status provisions do not extend.

Terms, Abbreviations and Symbols

The following definitions reflect Massachusetts tax law in effect for taxable years beginning on or after January 1, 1996 and before January 1, 1997. For further clarification of the terminology used in this report, please refer to the Massachusetts 1996 Income Tax Forms in the **Appendix**, and to Chapter 62 of the *Massachusetts General Laws*.

#	Data not reported to maintain taxpayer confidentiality.
--	Data not available for publication.
5.95% Income	See Part B Income.
12% Income	See Part A Income.
5% Income	See Part C Income.
65-and-Over Exemption	A reduction of \$700 per person from adjusted gross income which taxpayers aged 65 and over receive.
Capital Asset	Generally, all property used for personal purposes or investment such as a personal residence or corporate stock. Capital assets do not include property held mainly for sale to customers or other property used in a trade or business.
Capital Gain or Loss.....	Profit or loss from the sale or exchange of capital assets. Prior to 1996, a 50% exclusion was applied to gains reported on assets held for more than one year, which were taxed at a rate of 12%. Starting in 1996, no exclusion is applied to long-term capital gains; however, the full amount of the gain is taxed at a lower rate (5% in 1996).
Credit.. ..	An amount which a taxpayer may directly offset against the tax determined on taxable income.
Deduction	An amount which a taxpayer is allowed to subtract from income.
Dependent.....	One who legally relies on a taxpayer for financial support. Generally, for Massachusetts tax purposes, a person is considered a dependent if he or she can be claimed as such on the taxpayer's federal income tax return. In a few cases, the number of dependents claimed for Massachusetts purposes and for U.S. purposes may differ. For U.S. tax purposes, a dependent exemption is not allowed for a person who would otherwise be a dependent but who files his/her own income tax return and claims a personal exemption. For Massachusetts tax purposes, a dependent exemption can be claimed for such a person.
Dependent Exemption.....	A reduction of \$1,000 per dependent from adjusted gross income.
Excess Revenue Credit (ERC).....	Reduction in tax given to eligible taxpayers when state revenues exceed legal tax limit.
Exemption	An amount which is allowed as a reduction to adjusted gross income in calculating taxable income.
Filer, Filing Unit	An individual or married couple that submits an income tax return.

<i>Filing Threshold</i>	The income level at or above which a taxpayer is required to file a return. The filing threshold for married or single residents is gross income of \$8,000. Nonresidents are required to file a return if they receive Massachusetts source income in excess of the personal exemption multiplied by the ratio of Massachusetts income to total income. Minimally, this means that nonresidents must file if they receive Massachusetts source income in excess of \$2,200 if single, or \$4,400 if married filing jointly. The filing threshold may be much lower, however, if the nonresident earns only a small portion of income in Massachusetts.
<i>Gross Income</i>	All employee compensation; business, professional, or partnership income; rent, royalty, and real estate income; taxable pensions and annuities; alimony; interest and dividends; capital gains; gambling winnings; unemployment compensation; taxable portion of scholarships and fellowships; and all other income available for taxation.
<i>Head of Household</i>	A tax return status available to a married or unmarried head of household.
<i>Legal Residence</i>	The term 'legal residence' denotes the place of one's permanent home and to which, whenever one is absent, one has the intention of returning. Generally, the locale where the most important family, social, economic, political, and religious activities take place.
<i>Limited Income Credit (LIC)</i>	Special tax reduction given to eligible filers with Mass. Adjusted Gross Income between \$8,000 and \$14,000 if single, and between \$12,000 and \$21,000 if filing jointly. When determining eligibility for this credit, part-year residents must also include income received while a nonresident, while nonresident filers must include income from non-Massachusetts sources.
<i>Married Filing Jointly</i>	The tax return status of a married person who submits one tax return together with his or her spouse.
<i>Married Filing Separately (MFS)</i>	The tax return status of a married person who submits a return separately from his or her spouse.
<i>Massachusetts Adjusted Gross Income (Mass. AGI)</i>	An intermediate step between gross income and taxable income that reflects allowable deductions for certain expenses related to income production, losses and other items. All exemptions and other deductions are not allowed in the calculation of Mass. AGI. Mass. AGI is used to determine eligibility for No Tax Status and the Limited Income Credit.
<i>Massachusetts Bank Interest</i>	Interest received from Massachusetts bank deposits. Massachusetts bank interest is taxed at a rate of 5.95 percent.
<i>Massachusetts Net Adjusted Gross Income (Mass. Net AGI)</i>	Massachusetts gross 5.95% income after deduction of ordinary business expenses and certain other deductions related to the cost of producing income, and net of Massachusetts bank interest exemption (Massachusetts Form 1, Item 12), plus adjusted gross 12% income from interest, dividends, and some capital gains, plus adjusted 5% income from long-term capital gains. Mass. Net AGI is used solely to produce the Massachusetts <i>Statistics of Income</i> . It is distinct from Mass. AGI, which is used to determine eligibility for No Tax Status and the Limited Income Credit.

<i>Median Income</i>	The amount of the middle value in a distribution of income, above and below which lie an equal number of values.
<i>NA</i>	Not Applicable
<i>No Tax Status (NTS)</i>	The level below which no tax is imposed on a taxpayer. A single taxpayer qualifies if his or her Mass. Adjusted Gross Income is \$8,000 or less. A husband and wife filing jointly qualify if their Massachusetts Adjusted Gross Income was \$12,000 or less before 1996. In 1996 this amount is 13,450 plus \$1,000 per dependent for joint filers. For head of household filers, the no-tax status threshold increased from \$11,000 to \$12,120 plus \$1,000 per dependent. When determining eligibility for No Tax Status, part-year residents must also include income received while a nonresident, while nonresident filers must include income from non-Massachusetts sources.
<i>Nonresident (NR)</i>	One who maintains a legal residence outside of Massachusetts but receives income from Massachusetts sources.
<i>Part A Income</i>	Dividends, short-term capital gains, and interest from sources other than Massachusetts banks. Part A income is taxed at a rate of twelve percent.
<i>Part B Income</i>	Income from employment, profession, trade or business, trusts, pensions, annuities, Massachusetts bank interest, IRA/Keogh distributions, rental income or loss from real estate, unemployment compensation, alimony income winnings, and certain other sources. Part B income is taxed at a rate of 5.95 percent.
<i>Part C Income</i>	Income from long-term (held more than one year) capital gains excluding capital gains on collectibles. In 1996, part C income was taxed at a rate of 5%.
<i>PTNRSP</i>	Partnership
<i>Part-Year Resident</i>	One who has maintained a legal residence in Massachusetts for only part of the tax year.
<i>Personal Exemption</i>	A reduction in taxable income received by all filers. In 1996, personal exemption amounts were \$2,925 for single filers, \$5,850 for joint filers, and \$4,520 for head of household filers.
<i>Resident</i>	One who maintains a legal residence in Massachusetts.
<i>Single Filer</i>	An individual who submits a tax return for himself or herself.
<i>Tax Burden Ratio</i>	The proportion of Massachusetts net adjusted gross income used to pay taxes.
<i>Tax Liability</i>	The amount of tax that a taxpayer is required to pay for a given year. Generally, in this report tax liability refers to tax liability before credits unless otherwise specified.
<i>Tax Year</i>	The year in which income subject to tax is received. This usually corresponds to the calendar year.

<i>Taxable Income</i>	Amount to which the tax rates are applied in computing tax liability before credits, after subtracting allowable deductions and exemptions. For purposes of calculating tax, deductions and exemptions cannot reduce taxable income to less than zero dollars.
<i>Total Money Income</i>	The standard income definition used by the U.S. Bureau of the Census to measure the income of persons, households, and families. Includes money wages or salary, net income from self-employment, Social Security or railroad retirement income, Supplemental Social Security income, public assistance payments, interest, dividends, royalties, net rental income, veteran's payments, unemployment or worker's compensation, pensions, and other periodic cash income. Excludes receipts from the following sources: money received (including capital gains) from the sale of property, such as stocks, bonds, a house, or a car (unless the person was engaged in the business of selling such property, in which case the net proceeds would be counted as income from self-employment); withdrawals of bank deposits; money borrowed; tax refunds; gifts; and lump-sum inheritances or insurance payments. Also excludes the value of non-cash benefits and transfers, such as food stamps, health benefits, and subsidized housing.

Notes to Specific Tables

Table	Item	Explanatory Note
Table II-1	Applicable Tax Rates	<p>In 1988 and prior years, Massachusetts gross income was divided into two income categories, Part B, taxed at 5% and Part A, taxed at 10%. In 1989, Part B income was divided into two classes: Part B (wages, tips and salaries; business, profession, trade or farm income; partnership and S corporation income; other income such as winnings, fees, etc.) taxed at 5.375% and Part C (pension and annuity income; alimony received; rental income from real estate; unemployment compensation; taxable IRA/Keogh distributions; and Massachusetts bank interest) taxed at 5%. In 1990, the distinction between Part B and Part C income remained, but both categories were taxed at 5.95%. In addition, the Part A rate increased to 12% from its previous rate of 10%. In 1991, the distinction between Part B income and Part C income was fully eliminated and Part B income was taxed at 6.25% and Part A income continued to be taxed at 12%. In 1992, the tax rate on Part B income was reduced from 6.25% to 5.95%, and Part A income continued to be taxed at 12%. In 1996, as part of a change in the way capital gains are taxed, gains on assets held for more than 1 year were reclassified as Part C income (as opposed to Part A income), and taxed at a rate of 5%.</p>
	(C)	<p>Denotes an income item classified as Part C income in 1989 and 1990 and subject to a 5% tax rate in 1989 and a 5.95% rate in 1990. (See above.)</p>

Table	Item	Explanatory Note
Table II-1	Partnership, S Corporation, and Trust Income (Loss)	Beginning in 1989, the rental income (loss) from real estate of partnerships, S corporations, and trusts, which previously was included in this category, is included in Rents & Royalties Income (Loss).
	Massachusetts Bank Interest	Beginning in 1989, Massachusetts Bank Interest includes interest on all Massachusetts bank deposits. Prior to 1989, interest from Massachusetts term or time deposits with a principal amount of \$100,000 or more was instead treated as Part A income. This treatment was ended by a November 1989 court decision.
	Interest After Exemption	Massachusetts bank interest after the allowable exemptions. The maximum exemptions are \$100 for individual returns and \$200 for joint returns.
	Unemployment Compensation	In 1988 and prior years, taxable unemployment compensation is included in Other 5.95% Income.
	Other 5.95% Income	For 1992, this category includes income such as winnings, fees, and taxable IRA/Keogh distributions, and other income not reported elsewhere on the Massachusetts return. For 1989, this category includes the following types of income taxed at 5.375%: winnings, fees, prizes and awards, ordinary net gain or loss, rental income or loss from tangible personal property and other income reported on U.S. 1040, line 22 not reported elsewhere on the Massachusetts return; and taxable IRA/Keogh distributions, taxed at 5%. In 1988 and prior years, rental income or loss from tangible property is included in Rents & Royalties Income (Loss). In 1988 and prior years, other 6.25% income includes unemployment compensation.
	Total Non-Wage and Salary Income	Total 5.95% income, excluding wages and salaries. Does not include non-Massachusetts bank interest, dividends, or capital gains, which are in the 12% or 5% income category.
	Capital Gains	Adjusted long- and short-term gains, after the deduction for long-term gains that was applied prior to 1996. Beginning in 1983, the long-term deduction is 50%. For tax year 1996, the 50% deduction was eliminated (except for gains on collectibles held for more than one year). Short-term gains were taxed at 12%, and long term gains taxed at 5%. Capital gains on collectibles taxed at 12% after the 50% deduction.
	Total Deductions, Total Exemptions	The total amount of deductions or exemptions available to filers for the purpose of reducing taxable income. Because some filers have deductions and exemptions which exceed the income against which they can be applied, some amounts of deductions and exemptions, in effect, go unused.
	Total Credits	The total amount of credits available to filers for the purpose of reducing tax liability. Because some filers have credits which exceed the tax liability against which they can be applied, some amounts of credits, in effect, go unused.

Table	Item	Explanatory Note
Table II-2	No Tax Status	The method used to determine the number of No Tax Status filers in the years 1986 to 1996 differs from the method used for prior years. The method used for years prior to 1986 slightly understates the number of filers claiming No Tax Status. The methodology used for 1986 and subsequent years accurately reflects the number of No Tax Status filers.
Table II-13		See notes to Table II-1.
Table II-14	Rent Paid, Rental Deduction	Excludes qualified Massachusetts rent paid by nonresident filers, but includes the rental deductions reported by nonresident filers.
	Early Savings Withdrawal	Deduction for penalties on early savings withdrawals.
	Exemption Items	The individual exemption items reported by nonresident filers are before apportionment to Massachusetts. However, in Tables II-1, II-6, II-7, and II-8, Total Exemptions are after nonresident apportionment.
Table II-20	Taxable Capital Gains	Adjusted long-term and short-term gains, after the 50% deduction for long term gains prior to 1996. This table was eliminated in 1996 as a result of the change in the way capital gains were taxed starting in that year.

Massachusetts Individual Income Tax Statistics/1996

Table II-1 Selected Income and Tax Items for Selected Years, 1986-1996
(Dollar amounts are in Thousands)

ITEM		1986	1992	1993	Percent Change 1992-1993	1994	Percent Change 1993-1994
		2,861,410	2,819,224	2,840,501	0.75 %	2,826,870	-0.48 %
Applicable Tax Rate		5%	5.95%	5.95%	NA	5.95%	NA
Wages & Salaries	Number of Returns	2,505,510	2,438,873	2,468,480	1.21	2,462,241	-0.25
	Amount	\$ 62,019,537	\$ 81,076,782	\$ 83,488,720	2.97	\$ 86,075,058	3.10
Business/Profession Income	Number of Returns	250,396	292,651	303,653	3.76	312,851	3.03
	Amount	\$ 3,797,899	\$ 4,972,066	\$ 5,189,616	4.38	\$ 5,402,094	4.09
Business/Profession Loss	Number of Returns	59,311	72,917	71,669	-1.71	71,324	-0.48
	Amount	\$ -339,378	\$ -397,473	\$ -385,766	2.95	\$ -390,187	-1.15
Rents(c) & Royalties/Ptmsp/S-corp/Trust Income	Number of Returns	--	--	--	NA	--	NA
	Amount	\$ 1,836,521	\$ 4,797,015	\$ 4,967,864	3.56	\$ 5,765,773	16.06
Rents(c) & Royalties/Ptmsp/S-corp/Trust Loss	Number of Returns	--	--	--	NA	--	NA
	Amount	\$ -2,908,603	\$ -2,529,366	\$ -2,474,075	2.19	\$ -2,165,695	12.46
Pensions & Annuities(c)	Number of Returns	297,124	345,749	324,990	-6.00	323,356	-0.50
	Amount	\$ 1,476,128	\$ 2,687,110	\$ 2,663,717	-0.87	\$ 2,831,516	6.30
Mass. Bank Interest(c)	Number of Returns	1,921,983	1,860,315	1,794,843	-3.52	1,730,607	-3.58
	Amount	\$ 3,197,230	\$ 2,347,823	\$ 1,673,038	-28.74	\$ 1,496,052	-10.58
Interest After Exemption(c)	Number of Returns	--	1,123,484	967,601	-13.87	895,099	-7.49
	Amount	\$ 2,958,309	\$ 2,132,388	\$ 1,477,715	-30.70	\$ 1,311,598	-11.24
Unemployment Compensation(c)	Number of Returns	--	318,569	273,007	-14.30	226,940	-16.87
	Amount	\$ --	\$ 1,390,996	\$ 1,038,657	-25.33	\$ 749,400	-27.85
Other 5.95% Income	Number of Returns	374,845	224,390	248,872	10.91	256,324	2.99
	Amount	\$ 1,307,985	\$ 1,886,634	\$ 1,706,633	-9.54	\$ 1,870,182	9.58
Total 5.95% Income	Number of Returns	2,846,019	2,800,086	2,816,816	0.60	2,801,955	-0.53
	Amount	\$ 70,280,143	\$ 96,150,489	\$ 97,808,928	1.72	\$ 101,593,156	3.87
Total Non-Wage & Salary Income	Number of Returns	--	--	--	NA	--	NA
	Amount	\$ 8,260,606	\$ 15,073,707	\$ 14,320,208	-5.00	\$ 15,518,098	8.37
Total Exemptions	Number of Returns	2,859,608	2,813,769	2,831,558	0.63	2,820,753	-0.38
	Amount	\$ 10,055,515	\$ 10,991,206	\$ 11,041,247	0.46	\$ 11,212,995	1.56
Total Deductions	Number of Returns	2,424,212	2,335,000	2,352,627	0.75	2,399,037	1.97
	Amount	\$ 6,035,829	\$ 6,656,855	\$ 6,786,247	1.94	\$ 6,830,860	0.66
Taxable 5.95% Income	Number of Returns	2,350,515	2,230,657	2,236,449	0.26	2,247,788	0.51
	Amount	\$ 55,016,340	\$ 78,877,469	\$ 80,732,387	2.35	\$ 84,229,765	4.33
5.95% Tax	Number of Returns	2,350,515	2,230,657	2,236,449	0.26	2,247,788	0.51
	Amount	\$ 2,750,817	\$ 4,693,209	\$ 4,803,577	2.35	\$ 5,011,671	4.33
Applicable Tax Rate		10%	12%	12%	NA	12.00%	NA
Interest & Dividends	Number of Returns	691,278	744,848	760,086	2.05	769,778	1.28
	Amount	\$ 2,582,775	\$ 3,003,241	\$ 3,043,894	1.35	\$ 3,073,023	0.96
Capital Gains	Number of Returns	345,360	268,746	337,429	25.56	312,492	-7.39
	Amount	\$ 6,027,395	\$ 1,727,393	\$ 2,270,298	31.43	\$ 2,260,876	-0.42
Total 12% Income	Number of Returns	--	766,876	785,537	2.43	796,140	1.35
	Amount	\$ 8,610,170	\$ 4,730,634	\$ 5,314,192	12.34	\$ 5,333,899	0.37
Taxable 12% Income	Number of Returns	--	649,018	677,317	4.36	675,432	-0.28
	Amount	\$ 8,362,960	\$ 4,452,272	\$ 5,006,033	12.44	\$ 5,030,342	0.49
12% Tax	Number of Returns	661,506	649,018	677,317	4.36	675,432	-0.28
	Amount	\$ 836,296	\$ 534,273	\$ 600,724	12.44	\$ 603,641	0.49
Applicable Tax Rate							
Total 5% Income	Number of Returns						
Taxable 5% Income	Number of Returns						
5% Tax	Number of Returns						
Total Tax Before Credits	Number of Returns	2,391,660	2,256,602	2,265,835	0.41	2,276,716	0.48
	Amount	\$ 3,587,113	\$ 5,227,482	\$ 5,404,302	3.38	\$ 5,615,312	3.90
Total Credits	Number of Returns	--	367,570	357,479	-2.75	342,953	-4.06
	Amount	\$ 51,861	\$ 199,233	\$ 167,314	-16.02	\$ 178,619	6.76
Total Tax After Credits	Number of Returns	--	2,255,140	2,264,274	0.41	2,274,845	0.47
	Amount	\$ 3,535,252	\$ 5,067,586	\$ 5,237,289	3.35	\$ 5,437,134	3.82

Massachusetts Individual Income Tax Statistics/1996

Table II-1 Selected Income and Tax Items for Selected Years, 1986-1996
(Dollar amounts are in Thousands)

ITEM		1995	Percent Change 1994-1995	1996	Percent Change 1995-1996	Total Percent Change 1986-1996	Annual Avg. Percent Change 1986-1996
		2,925,210	3.48 %	2,959,558	1.17 %	3.43 %	0.34 %
Applicable Tax Rate		5.95%	NA	5.95%	NA	NA	NA
Wages & Salaries	Number of Returns	2,549,157	3.53	2,575,589	1.04	2.80	0.28
	Amount	\$ 93,224,739	8.31	\$ 98,530,417	5.69	58.87	4.74
Business/Profession Income	Number of Returns	322,444	3.07	324,866	0.75	29.74	2.64
	Amount	\$ 5,800,845	7.38	\$ 6,019,758	3.77	58.50	4.71
Business/Profession Loss	Number of Returns	75,884	6.39	76,597	0.94	NA	NA
	Amount	\$ -441,277	-13.09	\$ -404,291	8.38	-19.13	2.10
Rents(c) & Royalties/Ptnsp/S-corp/Trust Income	Number of Returns	204,817	NA	207,992	1.55	NA	NA
	Amount	\$ 6,272,590	8.79	\$ 7,063,097	12.60	284.59	14.42
Rents(c) & Royalties/Ptnsp/S-corp/Trust Loss	Number of Returns	204,228	NA	200,968	-1.60	NA	NA
	Amount	\$ -2,187,800	-1.02	\$ -2,033,949	7.03	30.07	-2.66
Pensions & Annuities(c)	Number of Returns	343,385	6.19	355,025	3.39	19.49	1.80
	Amount	\$ 3,134,967	10.72	\$ 3,408,618	8.73	130.92	8.73
Mass. Bank Interest(c)	Number of Returns	1,749,083	1.07	1,754,575	0.31	-8.71	-0.91
	Amount	\$ 1,954,612	30.65	\$ 2,094,599	7.16	-34.49	-4.14
Interest After Exemption(c)	Number of Returns	941,841	5.22	940,071	-0.19	NA	NA
	Amount	\$ 1,765,061	34.57	\$ 1,905,040	7.93	-35.60	-4.31
Unemployment Compensation(c)	Number of Returns	217,946	-3.96	204,337	-6.24	NA	NA
	Amount	\$ 705,159	-5.90	\$ 680,275	-3.53	NA	NA
Other 5.95% Income	Number of Returns	271,307	5.85	242,945	-10.45	NA	NA
	Amount	\$ 2,117,200	13.21	\$ 1,956,442	-7.59	49.58	4.11
Total 5.95% Income	Number of Returns	2,897,699	3.42	2,927,770	1.04	2.87	0.28
	Amount	\$ 110,391,484	8.66	\$ 117,125,407	6.10	66.66	5.24
Total Non-Wage & Salary Income	Number of Returns	--	NA	--	NA	NA	NA
	Amount	\$ 17,166,745	10.62	\$ 18,594,990	8.32	125.10	8.45
Total Exemptions	Number of Returns	2,918,975	3.48	2,952,142	1.14	3.24	0.32
	Amount	\$ 11,628,993	3.71	\$ 14,727,701	26.65	46.46	3.89
Total Deductions	Number of Returns	2,632,040	9.71	2,657,217	0.96	9.61	0.92
	Amount	\$ 7,289,509	6.71	\$ 7,512,245	3.06	24.46	2.21
Taxable 5.95% Income	Number of Returns	2,313,029	2.90	2,333,350	0.88	NA	NA
	Amount	\$ 92,491,496	9.81	\$ 96,081,176	3.88	74.64	5.73
5.95% Tax	Number of Returns	2,313,029	2.90	2,333,350	0.88	-0.73	-0.07
	Amount	\$ 5,503,244	9.81	\$ 5,716,830	3.88	107.82	7.59
Applicable Tax Rate		12%	NA	12%	NA	NA	NA
Interest & Dividends	Number of Returns	775,632	0.76	817,066	5.34	18.20	1.69
	Amount	\$ 3,545,093	15.36	\$ 3,848,267	8.55	49.00	4.07
Capital Gains	Number of Returns	338,453	8.31	101,836	-69.91	-70.51	-11.50
	Amount	\$ 3,197,231	41.42	\$ 883,576	-72.36	-85.34	-17.47
Total 12% Income	Number of Returns	803,303	0.90	835,591	4.02	NA	NA
	Amount	\$ 6,742,324	26.41	\$ 4,462,991	-33.81	-48.17	-6.36
Taxable 12% Income	Number of Returns	720,490	6.67	754,042	4.66	NA	NA
	Amount	\$ 6,525,617	29.73	\$ 4,403,750	-32.52	-47.34	-6.21
12% Tax	Number of Returns	720,490	6.67	754,042	4.66	13.99	1.32
	Amount	\$ 783,074	29.73	\$ 528,450	-32.52	-36.81	-4.49
Applicable Tax Rate				5%			
Total 5% Income	Number of Returns			392,926			
	Amount			8,072,828			
Taxable 5% Income	Number of Returns			363,289			
	Amount			8,034,200			
5% Tax	Number of Returns			363,289			
	Amount			401,710			
Total Tax Before Credits	Number of Returns	2,343,641	2.94	2,375,682	1.37	-0.67	-0.07
	Amount	\$ 6,286,318	11.95	\$ 6,646,990	5.74	85.30	6.36
Total Credits	Number of Returns	401,462	17.06	392,758	-2.17	NA	NA
	Amount	\$ 202,783	13.53	\$ 209,271	3.20	303.52	14.97
Total Tax After Credits	Number of Returns	2,341,295	2.92	2,373,127	1.36	NA	NA
	Amount	\$ 6,085,441	11.92	\$ 6,445,896	5.92	NA	NA

Massachusetts Individual Income Tax Statistics / 1996
Table II-2 Selected Filer Characteristics for Selected Years, 1986 - 1996

NUMBER OF RETURNS

FILER CHARACTERISTICS	1986	1993	1994	Percent Change 1993 - 1994	1995	Percent Change 1994 - 1995	1996	percent Change 1995- 1996	Total Percent Change 1986- 1996	Annual Avg. Percent Change 1986 -
ALL RETURNS	2,861,410	2,840,501	2,826,870	-0.48 %	2,925,210	3.48 %	2,959,558	1.17 %	3.43 %	0.34 %
Form 1 (long-form)	1,825,674	1,712,095	1,825,057	6.60	2,623,358	NA	2,648,679	0.97	NA	NA
Form 1 NR/PY	NA	NA	NA	NA	301,852	NA	310,879	2.99	NA	NA
Form ABC (short-form)	1,035,736	1,128,406	1,001,813	-11.22	NA	NA	NA	NA	NA	NA
Resident	2,705,128	2,625,456	2,602,308	-0.88	2,623,358	0.81	2,648,679	0.97	-2.09	-0.21
Nonresident/Part-year Resident*	156,282	215,045	224,562	4.43	301,852	34.42	310,879	2.99	98.92	7.12
Single	1,614,883	1,593,046	1,390,749	-12.70	1,412,382	1.56	1,420,182	0.55	-12.06	-1.28
Married Filing Jointly	1,214,761	1,192,034	1,185,371	-0.56	1,209,519	2.04	1,212,211	0.22	-0.21	-0.02
Married Filing Separately	31,766	55,421	56,423	1.81	59,297	5.09	60,401	1.86	90.14	6.64
Head of Household	NA	NA	194,327	NA	244,012	25.57	266,764	9.32	NA	NA
Returns with Dependents	859,868	883,452	879,871	-0.41	930,301	5.73	945,336	1.62	9.94	0.95
Returns with Filers 65 or Over	423,126	303,154	304,524	0.45	335,190	10.07	339,693	1.34	-19.72	-2.17
No Tax Status	394,029	560,134	471,125	-15.89	444,980	-5.55	436,470	-1.91	NA	NA
Single	322,794	454,129	387,096	-14.76	369,616	-4.52	359,708	-2.68	NA	NA
Married Filing Jointly	71,235	106,005	84,029	-20.73	75,364	-10.31	76,762	1.85	NA	NA

PERCENT OF RETURNS

FILER CHARACTERISTICS	1986	1993	1994	Change 1993 - 1994	1995	Change 1994- 1995	1996	Change 1995- 1996	Change 1986- 1996	Annual Avg. Change 1986 -
ALL RETURNS	100.00 %	100.00 %	100.00 %	--	100.00 %	--	100.00 %	-- %	--	--
Form 1 (long-form)	63.80	60.27	64.56	4.29 %	89.68	25.12	89.50	-0.19	NA %	NA %
Form 1 NR/PY	NA	NA	NA	NA	10.32	NA	10.50	0.19	NA	NA
Form ABC (short-form)	36.20	39.73	35.44	-4.29	NA	NA	NA	NA	NA	NA
Resident	94.54	92.43	92.06	-0.37	89.68	-2.38	89.50	-0.19	-5.04	-0.50
Nonresident/Part-year Resident*	5.46	7.57	7.94	0.37	10.32	2.38	10.50	0.19	5.04	0.50
Single	56.44	56.08	49.20	-6.89	48.28	-0.91	47.99	-0.30	-8.45	-0.85
Married Filing Jointly	42.45	41.97	41.93	-0.03	41.35	-0.58	40.96	-0.39	-1.49	-0.15
Married Filing Separately	1.11	1.95	2.00	0.04	2.03	0.03	2.04	0.01	0.93	0.09
Head of Household	NA	NA	6.87	NA	8.34	1.47	9.01	0.67	NA	NA
Returns with Dependents	30.05	31.10	31.13	0.02	31.80	0.68	31.94	0.14	-21.04	-2.10
Returns with Filers 65 or Over	14.79	10.67	10.77	0.10	11.46	0.69	11.48	0.02	17.15	1.72
No Tax Status	NA	19.72	16.67	-3.05	15.21	-1.45	14.75	-0.46	NA	NA
Single	NA	15.99	13.69	-2.29	12.64	-1.06	12.15	-0.48	NA	NA
Married Filing Jointly	NA	3.73	2.97	-0.76	2.58	-0.40	2.59	0.02	NA	NA

* Before 1995, part-year residents filed Form 1, not Form 1 NR/PY.

NOTE: Detail may not add to total because of rounding

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-3 Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Income	12% Income	5% Income	Total (Mass. Net AGI)
	Count	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income					
Under \$5,000	375,802	302,026	50,712	53,319	406,057
\$5,000 under \$10,000	300,304	2,125,251	68,684	40,603	2,234,539
\$10,000 under \$15,000	267,874	3,184,025	96,636	53,520	3,334,182
\$15,000 under \$20,000	246,637	4,145,853	103,252	58,949	4,308,054
\$20,000 under \$25,000	229,151	4,978,309	105,868	63,978	5,148,155
\$25,000 under \$30,000	203,688	5,416,932	103,493	67,228	5,587,654
\$30,000 under \$35,000	174,380	5,486,885	100,052	68,706	5,655,643
\$35,000 under \$40,000	149,721	5,432,292	99,860	73,161	5,605,313
\$40,000 under \$45,000	131,324	5,405,176	94,195	73,725	5,573,096
\$45,000 under \$50,000	114,737	5,281,730	87,850	74,984	5,444,563
\$50,000 under \$60,000	187,489	9,949,877	167,559	149,588	10,267,025
\$60,000 under \$70,000	142,490	8,922,795	152,419	151,580	9,226,794
\$70,000 under \$80,000	104,263	7,505,395	140,208	145,346	7,790,950
\$80,000 under \$90,000	75,060	6,092,813	125,305	140,623	6,358,741
\$90,000 under \$100,000	53,499	4,817,592	116,162	133,846	5,067,600
\$100,000 under \$150,000	113,971	12,604,037	419,295	549,171	13,572,503
\$150,000 under \$200,000	36,216	5,541,998	282,130	386,264	6,210,392
\$200,000 under \$500,000	41,644	10,201,081	706,827	1,179,059	12,086,967
\$500,000 under \$1,000,000	7,361	3,854,786	394,935	747,481	4,997,202
\$1,000,000 or Over	3,947	5,876,554	1,047,547	3,861,696	10,785,797
Total	2,959,558	117,125,407	4,462,991	8,072,828	129,661,226
Under \$25,000	1,419,768	14,735,464	425,153	270,369	15,430,986
\$25,000 under \$50,000	773,850	27,023,015	485,450	357,804	27,866,269
\$50,000 under \$100,000	562,801	37,288,473	701,653	720,983	38,711,110
\$100,000 or Over	203,139	38,078,455	2,850,734	6,723,672	47,652,861

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Single Filers

Table II-3SI Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Income	12% Income	5% Income	Total (Mass. Net AGI)
	Count	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income					
Under \$5,000	294,921	528,187	22,575	20,377	571,140
\$5,000 under \$10,000	217,298	1,519,503	51,732	30,828	1,602,062
\$10,000 under \$15,000	165,959	1,958,551	63,440	35,662	2,057,653
\$15,000 under \$20,000	144,153	2,418,019	61,378	36,542	2,515,940
\$20,000 under \$25,000	131,738	2,863,306	59,633	36,166	2,959,105
 \$25,000 under \$30,000	 113,913	 3,029,701	 55,798	 36,590	 3,122,090
\$30,000 under \$35,000	89,100	2,798,019	51,208	35,934	2,885,162
\$35,000 under \$40,000	66,666	2,406,996	47,714	36,552	2,491,262
\$40,000 under \$45,000	49,240	2,005,333	44,738	35,639	2,085,709
\$45,000 under \$50,000	35,212	1,594,705	38,619	34,355	1,667,679
 \$50,000 under \$60,000	 43,631	 2,243,277	 70,111	 61,785	 2,375,173
\$60,000 under \$70,000	23,018	1,375,663	54,925	54,603	1,485,191
\$70,000 under \$80,000	12,939	869,307	45,379	49,969	964,655
\$80,000 under \$90,000	7,746	577,902	34,687	42,718	655,308
\$90,000 under \$100,000	4,999	403,586	31,154	38,555	473,295
 \$100,000 under \$150,000	 10,836	 1,061,726	 96,699	 135,366	 1,293,791
\$150,000 under \$200,000	3,530	469,112	53,993	81,736	604,842
\$200,000 under \$500,000	4,125	840,129	131,379	220,450	1,191,957
\$500,000 under \$1,000,000	716	302,444	64,468	118,795	485,706
\$1,000,000 or Over	442	628,343	138,094	462,786	1,229,223
 Total	 1,420,182	 29,893,811	 1,217,724	 1,605,407	 32,716,942
 Under \$25,000	 954,069	 9,287,567	 258,758	 159,574	 9,705,899
\$25,000 under \$50,000	354,131	11,834,754	238,077	179,070	12,251,902
\$50,000 under \$100,000	92,333	5,469,736	236,256	247,630	5,953,622
\$100,000 or Over	19,649	3,301,754	484,633	1,019,133	4,805,519
 UNDER \$8,000	 432,667	 1,370,839	 50,324	 37,736	 1,458,900
\$8,000 under \$14,000	215,246	2,216,139	74,789	42,169	2,333,097
Over \$14,000	772,269	26,306,833	1,092,611	1,525,502	28,924,946

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Separate Filers

Table II-3SE Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Income	12% Income	5% Income	Total (Mass. Net AGI)
	Count	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income					
Under \$5,000	7,095	-49,991	2,593	2,632	-44,765
\$5,000 under \$10,000	6,491	46,977	982	502	48,461
\$10,000 under \$15,000	6,709	82,149	1,257	688	84,094
\$15,000 under \$20,000	6,879	118,229	1,188	964	120,380
\$20,000 under \$25,000	6,835	151,468	1,421	821	153,710
\$25,000 under \$30,000	6,051	162,725	1,775	1,334	165,834
\$30,000 under \$35,000	4,598	146,218	1,328	1,197	148,744
\$35,000 under \$40,000	3,431	124,895	2,072	1,276	128,243
\$40,000 under \$45,000	2,684	110,556	1,689	1,494	113,739
\$45,000 under \$50,000	1,945	89,566	1,280	1,356	92,202
\$50,000 under \$60,000	2,552	134,297	2,331	2,221	138,850
\$60,000 under \$70,000	1,444	88,568	2,309	2,449	93,326
\$70,000 under \$80,000	861	60,098	1,812	2,250	64,160
\$80,000 under \$90,000	547	41,850	1,742	2,715	46,307
\$90,000 under \$100,000	419	35,252	1,994	2,530	39,775
\$100,000 under \$150,000	860	88,343	6,004	8,779	103,126
\$150,000 under \$200,000	329	45,347	4,433	6,485	56,264
\$200,000 under \$500,000	464	106,836	11,667	19,128	137,631
\$500,000 under \$1,000,000	104	53,675	6,790	10,446	70,910
\$1,000,000 or Over	103	274,822	86,610	118,905	480,337
Total	60,401	1,911,880	141,277	188,173	2,241,329
Under \$25,000	34,009	348,832	7,441	5,607	361,880
\$25,000 under \$50,000	18,709	633,960	8,144	6,657	648,762
\$50,000 under \$100,000	5,823	360,065	10,189	12,165	382,419
\$100,000 or Over	1,860	569,023	115,503	163,744	848,269

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Joint Filers

Table II-3J Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Income	12% Income	5% Income	Total (Mass. Net AGI)
	Count	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income					
Under \$5,000	51,180	- 224,097	24,501	29,427	- 170,169
\$5,000 under \$10,000	44,836	320,033	13,843	7,948	341,824
\$10,000 under \$15,000	56,885	669,470	28,183	15,063	712,717
\$15,000 under \$20,000	56,774	938,410	36,035	18,859	993,305
\$20,000 under \$25,000	57,054	1,219,724	40,297	23,977	1,283,998
\$25,000 under \$30,000	57,743	1,521,203	40,979	26,518	1,588,700
\$30,000 under \$35,000	61,121	1,917,145	43,055	27,850	1,988,050
\$35,000 under \$40,000	64,994	2,363,166	45,124	30,624	2,438,913
\$40,000 under \$45,000	68,149	2,820,827	43,398	32,588	2,896,813
\$45,000 under \$50,000	69,432	3,219,721	43,872	35,281	3,298,874
\$50,000 under \$60,000	131,836	7,071,897	88,169	77,650	7,237,716
\$60,000 under \$70,000	113,372	7,172,703	89,158	86,558	7,348,419
\$70,000 under \$80,000	87,987	6,402,554	88,280	86,860	6,577,695
\$80,000 under \$90,000	65,357	5,363,486	84,906	89,491	5,537,883
\$90,000 under \$100,000	47,199	4,302,997	79,840	88,199	4,471,035
\$100,000 under \$150,000	100,430	11,260,225	306,589	389,284	11,956,098
\$150,000 under \$200,000	31,711	4,931,811	218,712	288,054	5,438,577
\$200,000 under \$500,000	36,371	9,093,323	549,741	917,431	10,560,496
\$500,000 under \$1,000,000	6,438	3,451,048	315,874	604,292	4,371,214
\$1,000,000 or Over	3,342	4,905,234	803,469	3,171,804	8,880,507
Total	1,212,211	78,720,882	2,984,024	6,047,757	87,752,663
Under \$25,000	266,729	2,923,541	142,859	95,274	3,161,674
\$25,000 under \$50,000	321,439	11,842,062	216,427	152,860	12,211,349
\$50,000 under \$100,000	445,751	30,313,638	430,353	428,758	31,172,748
\$100,000 or Over	178,292	33,641,642	2,194,385	5,370,866	41,206,892
UNDER \$12,000	118,160	324,528	48,241	42,631	415,400
\$12,000 under \$21,000	102,914	1,600,957	62,110	32,850	1,695,916
Over \$21,000	991,137	76,795,398	2,873,673	5,972,276	85,641,347

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Head of Household Filers

Table II-3H Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Income	12% Income	5% Income	Total (Mass. Net AGI)
	Count	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income					
Under \$5,000	22,606	47,926	1,042	883	49,852
\$5,000 under \$10,000	31,679	238,739	2,128	1,326	242,192
\$10,000 under \$15,000	38,321	473,855	3,756	2,107	479,719
\$15,000 under \$20,000	38,831	671,194	4,651	2,584	678,429
\$20,000 under \$25,000	33,524	743,811	4,517	3,014	751,342
\$25,000 under \$30,000	25,981	703,303	4,941	2,786	711,030
\$30,000 under \$35,000	19,561	625,502	4,460	3,726	633,688
\$35,000 under \$40,000	14,630	537,236	4,950	4,708	546,895
\$40,000 under \$45,000	11,251	468,460	4,371	4,005	476,835
\$45,000 under \$50,000	8,148	377,737	4,079	3,992	385,808
\$50,000 under \$60,000	9,470	500,406	6,947	7,932	515,285
\$60,000 under \$70,000	4,656	285,861	6,027	7,970	299,858
\$70,000 under \$80,000	2,476	173,436	4,737	6,267	184,440
\$80,000 under \$90,000	1,410	109,574	3,970	5,699	119,243
\$90,000 under \$100,000	882	75,757	3,174	4,562	83,494
\$100,000 under \$150,000	1,845	193,743	10,003	15,742	219,488
\$150,000 under \$200,000	646	95,727	4,992	9,989	110,709
\$200,000 under \$500,000	684	160,793	14,041	22,050	196,883
\$500,000 under \$1,000,000	103	47,619	7,804	13,948	69,370
\$1,000,000 or Over	60	68,154	19,375	108,201	195,730
Total	266,764	6,598,834	119,966	231,491	6,950,290
Under \$25,000	164,961	2,175,525	16,094	9,914	2,201,533
\$25,000 under \$50,000	79,571	2,712,238	22,802	19,217	2,754,256
\$50,000 under \$100,000	18,894	1,145,035	24,856	32,430	1,202,320
\$100,000 or Over	3,338	566,037	56,214	169,929	792,180

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-4 Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	5% Income	Total (Mass. Net AGI)
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income					
Under \$5,000	375,802	804	135	142	1,081
\$5,000 under \$10,000	300,304	7,077	229	135	7,441
\$10,000 under \$15,000	267,874	11,886	361	200	12,447
\$15,000 under \$20,000	246,637	16,810	419	239	17,467
\$20,000 under \$25,000	229,151	21,725	462	279	22,466
\$25,000 under \$30,000	203,688	26,594	508	330	27,432
\$30,000 under \$35,000	174,380	31,465	574	394	32,433
\$35,000 under \$40,000	149,721	36,283	667	489	37,438
\$40,000 under \$45,000	131,324	41,159	717	561	42,438
\$45,000 under \$50,000	114,737	46,033	766	654	47,453
\$50,000 under \$60,000	187,489	53,069	894	798	54,761
\$60,000 under \$70,000	142,490	62,621	1,070	1,064	64,754
\$70,000 under \$80,000	104,263	71,985	1,345	1,394	74,724
\$80,000 under \$90,000	75,060	81,173	1,669	1,873	84,715
\$90,000 under \$100,000	53,499	90,050	2,171	2,502	94,723
\$100,000 under \$150,000	113,971	110,590	3,679	4,819	119,087
\$150,000 under \$200,000	36,216	153,026	7,790	10,666	171,482
\$200,000 under \$500,000	41,644	244,959	16,973	28,313	290,245
\$500,000 under \$1,000,000	7,361	523,677	53,652	101,546	678,875
\$1,000,000 or Over	3,947	1,488,866	265,403	978,388	2,732,657
Total	2,959,558	39,575	1,508	2,728	43,811
Under \$25,000	1,419,768	10,379	299	190	10,869
\$25,000 under \$50,000	773,850	34,920	627	462	36,010
\$50,000 under \$100,000	562,801	66,255	1,247	1,281	68,783
\$100,000 or Over	203,139	187,450	14,033	33,099	234,583

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Single Filers

Table II-4SI Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	5% Income	Total (Mass. Net AGI)
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income					
Under \$5,000	294,921	1,791	77	69	1,937
\$5,000 under \$10,000	217,298	6,993	238	142	7,373
\$10,000 under \$15,000	165,959	11,801	382	215	12,399
\$15,000 under \$20,000	144,153	16,774	426	253	17,453
\$20,000 under \$25,000	131,738	21,735	453	275	22,462
\$25,000 under \$30,000	113,913	26,597	490	321	27,408
\$30,000 under \$35,000	89,100	31,403	575	403	32,381
\$35,000 under \$40,000	66,666	36,105	716	548	37,369
\$40,000 under \$45,000	49,240	40,726	909	724	42,358
\$45,000 under \$50,000	35,212	45,289	1,097	976	47,361
\$50,000 under \$60,000	43,631	51,415	1,607	1,416	54,438
\$60,000 under \$70,000	23,018	59,765	2,386	2,372	64,523
\$70,000 under \$80,000	12,939	67,185	3,507	3,862	74,554
\$80,000 under \$90,000	7,746	74,607	4,478	5,515	84,599
\$90,000 under \$100,000	4,999	80,733	6,232	7,713	94,678
\$100,000 under \$150,000	10,836	97,981	8,924	12,492	119,397
\$150,000 under \$200,000	3,530	132,893	15,296	23,155	171,343
\$200,000 under \$500,000	4,125	203,668	31,849	53,442	288,959
\$500,000 under \$1,000,000	716	422,408	90,038	165,915	678,361
\$1,000,000 or Over	442	1,421,591	312,430	1,047,027	2,781,048
Total	1,420,182	21,049	857	1,130	23,037
Under \$25,000	954,069	9,735	271	167	10,173
\$25,000 under \$50,000	354,131	33,419	672	506	34,597
\$50,000 under \$100,000	92,333	59,239	2,559	2,682	64,480
\$100,000 or Over	19,649	168,037	24,665	51,867	244,568
UNDER \$8,000	432,667	3,168	116	87	3,372
\$8,000 under \$14,000	215,246	10,296	347	196	10,839
Over \$14,000	772,269	34,064	1,415	1,975	37,454

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Separate Filers

Table II-4SE Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	5% Income	Total (Mass. Net AGI)
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income					
Under \$5,000	7,095	- 7,046	366	371	- 6,309
\$5,000 under \$10,000	6,491	7,237	151	77	7,466
\$10,000 under \$15,000	6,709	12,245	187	103	12,534
\$15,000 under \$20,000	6,879	17,187	173	140	17,500
\$20,000 under \$25,000	6,835	22,161	208	120	22,489
\$25,000 under \$30,000	6,051	26,892	293	221	27,406
\$30,000 under \$35,000	4,598	31,800	289	260	32,350
\$35,000 under \$40,000	3,431	36,402	604	372	37,378
\$40,000 under \$45,000	2,684	41,191	629	557	42,377
\$45,000 under \$50,000	1,945	46,050	658	697	47,405
\$50,000 under \$60,000	2,552	52,624	914	870	54,408
\$60,000 under \$70,000	1,444	61,335	1,599	1,696	64,630
\$70,000 under \$80,000	861	69,800	2,105	2,614	74,518
\$80,000 under \$90,000	547	76,508	3,185	4,963	84,657
\$90,000 under \$100,000	419	84,133	4,758	6,038	94,930
\$100,000 under \$150,000	860	102,725	6,981	10,208	119,914
\$150,000 under \$200,000	329	137,832	13,473	19,712	171,017
\$200,000 under \$500,000	464	230,251	25,144	41,223	296,618
\$500,000 under \$1,000,000	104	516,101	65,284	100,445	681,830
\$1,000,000 or Over	103	2,668,174	840,873	1,154,421	4,663,467
Total	60,401	31,653	2,339	3,115	37,107
Under \$25,000	34,009	10,257	219	165	10,641
\$25,000 under \$50,000	18,709	33,885	435	356	34,676
\$50,000 under \$100,000	5,823	61,835	1,750	2,089	65,674
\$100,000 or Over	1,860	305,926	62,098	88,034	456,059

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Joint Filers

Table II-4J Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	5% Income	Total (Mass. Net AGI)
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income					
Under \$5,000	51,180	- 4,379	479	575	- 3,325
\$5,000 under \$10,000	44,836	7,138	309	177	7,624
\$10,000 under \$15,000	56,885	11,769	495	265	12,529
\$15,000 under \$20,000	56,774	16,529	635	332	17,496
\$20,000 under \$25,000	57,054	21,378	706	420	22,505
\$25,000 under \$30,000	57,743	26,344	710	459	27,513
\$30,000 under \$35,000	61,121	31,366	704	456	32,526
\$35,000 under \$40,000	64,994	36,360	694	471	37,525
\$40,000 under \$45,000	68,149	41,392	637	478	42,507
\$45,000 under \$50,000	69,432	46,372	632	508	47,512
\$50,000 under \$60,000	131,836	53,642	669	589	54,899
\$60,000 under \$70,000	113,372	63,267	786	763	64,817
\$70,000 under \$80,000	87,987	72,767	1,003	987	74,758
\$80,000 under \$90,000	65,357	82,064	1,299	1,369	84,733
\$90,000 under \$100,000	47,199	91,167	1,692	1,869	94,727
\$100,000 under \$150,000	100,430	112,120	3,053	3,876	119,049
\$150,000 under \$200,000	31,711	155,524	6,897	9,084	171,504
\$200,000 under \$500,000	36,371	250,016	15,115	25,224	290,355
\$500,000 under \$1,000,000	6,438	536,044	49,064	93,863	678,971
\$1,000,000 or Over	3,342	1,467,754	240,416	949,074	2,657,243
Total	1,212,211	64,940	2,462	4,989	72,391
Under \$25,000	266,729	10,961	536	357	11,854
\$25,000 under \$50,000	321,439	36,841	673	476	37,990
\$50,000 under \$100,000	445,751	68,006	965	962	69,933
\$100,000 or Over	178,292	188,688	12,308	30,124	231,120
UNDER \$12,000	118,160	2,747	408	361	3,516
\$12,000 under \$21,000	102,914	15,556	604	319	16,479
Over \$21,000	991,137	77,482	2,899	6,026	86,407

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Head of Household Filers

Table II-4H Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	5% Income	Total (Mass. Net AGI)
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income					
Under \$5,000	22,606	2,120	46	39	2,205
\$5,000 under \$10,000	31,679	7,536	67	42	7,645
\$10,000 under \$15,000	38,321	12,365	98	55	12,518
\$15,000 under \$20,000	38,831	17,285	120	67	17,471
\$20,000 under \$25,000	33,524	22,187	135	90	22,412
\$25,000 under \$30,000	25,981	27,070	190	107	27,367
\$30,000 under \$35,000	19,561	31,977	228	190	32,395
\$35,000 under \$40,000	14,630	36,722	338	322	37,382
\$40,000 under \$45,000	11,251	41,637	388	356	42,382
\$45,000 under \$50,000	8,148	46,359	501	490	47,350
\$50,000 under \$60,000	9,470	52,841	734	838	54,412
\$60,000 under \$70,000	4,656	61,396	1,294	1,712	64,403
\$70,000 under \$80,000	2,476	70,047	1,913	2,531	74,491
\$80,000 under \$90,000	1,410	77,712	2,815	4,042	84,569
\$90,000 under \$100,000	882	85,893	3,599	5,172	94,664
\$100,000 under \$150,000	1,845	105,010	5,422	8,532	118,964
\$150,000 under \$200,000	646	148,185	7,728	15,463	171,376
\$200,000 under \$500,000	684	235,077	20,527	32,237	287,841
\$500,000 under \$1,000,000	103	462,320	75,764	135,415	673,499
\$1,000,000 or Over	60	1,135,908	322,911	1,803,343	3,262,162
Total	266,764	24,737	450	868	26,054
Under \$25,000	164,961	13,188	98	60	13,346
\$25,000 under \$50,000	79,571	34,086	287	242	34,614
\$50,000 under \$100,000	18,894	60,603	1,316	1,716	63,635
\$100,000 or Over	3,338	169,574	16,841	50,908	237,322

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-5 Percent Distribution of Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	5% Income	Total (Mass. Net AGI)
	%	%	%	%	%
Massachusetts Net Adjusted Gross Income					
Under \$5,000	12.70	0.26	1.14	0.66	0.31
\$5,000 under \$10,000	10.15	1.81	1.54	0.50	1.72
\$10,000 under \$15,000	9.05	2.72	2.17	0.66	2.57
\$15,000 under \$20,000	8.33	3.54	2.31	0.73	3.32
\$20,000 under \$25,000	7.74	4.25	2.37	0.79	3.97
\$25,000 under \$30,000	6.88	4.62	2.32	0.83	4.31
\$30,000 under \$35,000	5.89	4.68	2.24	0.85	4.36
\$35,000 under \$40,000	5.06	4.64	2.24	0.91	4.32
\$40,000 under \$45,000	4.44	4.61	2.11	0.91	4.30
\$45,000 under \$50,000	3.88	4.51	1.97	0.93	4.20
\$50,000 under \$60,000	6.34	8.50	3.75	1.85	7.92
\$60,000 under \$70,000	4.81	7.62	3.42	1.88	7.12
\$70,000 under \$80,000	3.52	6.41	3.14	1.80	6.01
\$80,000 under \$90,000	2.54	5.20	2.81	1.74	4.90
\$90,000 under \$100,000	1.81	4.11	2.60	1.66	3.91
\$100,000 under \$150,000	3.85	10.76	9.39	6.80	10.47
\$150,000 under \$200,000	1.22	4.73	6.32	4.78	4.79
\$200,000 under \$500,000	1.41	8.71	15.84	14.61	9.32
\$500,000 under \$1,000,000	0.25	3.29	8.85	9.26	3.85
\$1,000,000 or Over	0.13	5.02	23.47	47.84	8.32
Total	100.00	100.00	100.00	100.00	100.00
Under \$25,000	47.97	12.58	9.53	3.35	11.90
\$25,000 under \$50,000	26.15	23.07	10.88	4.43	21.49
\$50,000 under \$100,000	19.02	31.84	15.72	8.93	29.86
\$100,000 or Over	6.86	32.51	63.87	83.29	36.75

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Single Filers

Table II-5SI Percent Distribution of Number of Returns, Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	5% Income	Total (Mass. Net AGI)
	%	%	%	%	%
Massachusetts Net Adjusted Gross Income					
Under \$5,000	20.77	1.77	1.85	1.27	1.75
\$5,000 under \$10,000	15.30	5.08	4.25	1.92	4.90
\$10,000 under \$15,000	11.69	6.55	5.21	2.22	6.29
\$15,000 under \$20,000	10.15	8.09	5.04	2.28	7.69
\$20,000 under \$25,000	9.28	9.58	4.90	2.25	9.04
\$25,000 under \$30,000	8.02	10.13	4.58	2.28	9.54
\$30,000 under \$35,000	6.27	9.36	4.21	2.24	8.82
\$35,000 under \$40,000	4.69	8.05	3.92	2.28	7.61
\$40,000 under \$45,000	3.47	6.71	3.67	2.22	6.38
\$45,000 under \$50,000	2.48	5.33	3.17	2.14	5.10
\$50,000 under \$60,000	3.07	7.50	5.76	3.85	7.26
\$60,000 under \$70,000	1.62	4.60	4.51	3.40	4.54
\$70,000 under \$80,000	0.91	2.91	3.73	3.11	2.95
\$80,000 under \$90,000	0.55	1.93	2.85	2.66	2.00
\$90,000 under \$100,000	0.35	1.35	2.56	2.40	1.45
\$100,000 under \$150,000	0.76	3.55	7.94	8.43	3.95
\$150,000 under \$200,000	0.25	1.57	4.43	5.09	1.85
\$200,000 under \$500,000	0.29	2.81	10.79	13.73	3.64
\$500,000 under \$1,000,000	0.05	1.01	5.29	7.40	1.48
\$1,000,000 or Over	0.03	2.10	11.34	28.83	3.76
Total	100.00	100.00	100.00	100.00	100.00
Under \$25,000	67.18	31.07	21.25	9.94	29.67
\$25,000 under \$50,000	24.94	39.59	19.55	11.15	37.45
\$50,000 under \$100,000	6.50	18.30	19.40	15.42	18.20
\$100,000 or Over	1.38	11.04	39.80	63.48	14.69
UNDER \$8,000	30.47	4.59	4.13	2.35	4.46
\$8,000 under \$14,000	15.16	7.41	6.14	2.63	7.13
Over \$14,000	54.38	88.00	89.73	95.02	88.41

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Separate Filers

Table II-5SE Percent Distribution of Number of Returns, Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	5% Income	Total (Mass. Net AGI)
	%	%	%	%	%
Massachusetts Net Adjusted Gross Income					
Under \$5,000	11.75	-2.61	1.84	1.40	-2.00
\$5,000 under \$10,000	10.75	2.46	0.69	0.27	2.16
\$10,000 under \$15,000	11.11	4.30	0.89	0.37	3.75
\$15,000 under \$20,000	11.39	6.18	0.84	0.51	5.37
\$20,000 under \$25,000	11.32	7.92	1.01	0.44	6.86
\$25,000 under \$30,000	10.02	8.51	1.26	0.71	7.40
\$30,000 under \$35,000	7.61	7.65	0.94	0.64	6.64
\$35,000 under \$40,000	5.68	6.53	1.47	0.68	5.72
\$40,000 under \$45,000	4.44	5.78	1.20	0.79	5.07
\$45,000 under \$50,000	3.22	4.68	0.91	0.72	4.11
\$50,000 under \$60,000	4.23	7.02	1.65	1.18	6.19
\$60,000 under \$70,000	2.39	4.63	1.63	1.30	4.16
\$70,000 under \$80,000	1.43	3.14	1.28	1.20	2.86
\$80,000 under \$90,000	0.91	2.19	1.23	1.44	2.07
\$90,000 under \$100,000	0.69	1.84	1.41	1.34	1.77
\$100,000 under \$150,000	1.42	4.62	4.25	4.67	4.60
\$150,000 under \$200,000	0.54	2.37	3.14	3.45	2.51
\$200,000 under \$500,000	0.77	5.59	8.26	10.16	6.14
\$500,000 under \$1,000,000	0.17	2.81	4.81	5.55	3.16
\$1,000,000 or Over	0.17	14.37	61.31	63.19	21.43
Total	100.00	100.00	100.00	100.00	100.00
Under \$25,000	56.31	18.25	5.27	2.98	16.15
\$25,000 under \$50,000	30.97	33.16	5.76	3.54	28.95
\$50,000 under \$100,000	9.64	18.83	7.21	6.46	17.06
\$100,000 or Over	3.08	29.76	81.76	87.02	37.85

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Joint Filers

Table II-5J Percent Distribution of Number of Returns, Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	5% Income	Total (Mass. Net AGI)
	%	%	%	%	%
Massachusetts Net Adjusted Gross Income					
Under \$5,000	4.22	-0.28	0.82	0.49	-0.19
\$5,000 under \$10,000	3.70	0.41	0.46	0.13	0.39
\$10,000 under \$15,000	4.69	0.85	0.94	0.25	0.81
\$15,000 under \$20,000	4.68	1.19	1.21	0.31	1.13
\$20,000 under \$25,000	4.71	1.55	1.35	0.40	1.46
\$25,000 under \$30,000	4.76	1.93	1.37	0.44	1.81
\$30,000 under \$35,000	5.04	2.44	1.44	0.46	2.27
\$35,000 under \$40,000	5.36	3.00	1.51	0.51	2.78
\$40,000 under \$45,000	5.62	3.58	1.45	0.54	3.30
\$45,000 under \$50,000	5.73	4.09	1.47	0.58	3.76
\$50,000 under \$60,000	10.88	8.98	2.95	1.28	8.25
\$60,000 under \$70,000	9.35	9.11	2.99	1.43	8.37
\$70,000 under \$80,000	7.26	8.13	2.96	1.44	7.50
\$80,000 under \$90,000	5.39	6.81	2.85	1.48	6.31
\$90,000 under \$100,000	3.89	5.47	2.68	1.46	5.10
\$100,000 under \$150,000	8.28	14.30	10.27	6.44	13.62
\$150,000 under \$200,000	2.62	6.26	7.33	4.76	6.20
\$200,000 under \$500,000	3.00	11.55	18.42	15.17	12.03
\$500,000 under \$1,000,000	0.53	4.38	10.59	9.99	4.98
\$1,000,000 or Over	0.28	6.23	26.93	52.45	10.12
Total	100.00	100.00	100.00	100.00	100.00
Under \$25,000	22.00	3.71	4.79	1.58	3.60
\$25,000 under \$50,000	26.52	15.04	7.25	2.53	13.92
\$50,000 under \$100,000	36.77	38.51	14.42	7.09	35.52
\$100,000 or Over	14.71	42.74	73.54	88.81	46.96
UNDER \$12,000	9.75	0.41	1.62	0.70	0.47
\$12,000 under \$21,000	8.49	2.03	2.08	0.54	1.93
Over \$21,000	81.76	97.55	96.30	98.75	97.59

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Head of Household Filers

Table II-5H Percent Distribution of Number of Returns, Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	5% Income	Total (Mass. Net AGI)
	%	%	%	%	%
Massachusetts Net Adjusted Gross Income					
Under \$5,000	8.47	0.73	0.87	0.38	0.72
\$5,000 under \$10,000	11.88	3.62	1.77	0.57	3.48
\$10,000 under \$15,000	14.37	7.18	3.13	0.91	6.90
\$15,000 under \$20,000	14.56	10.17	3.88	1.12	9.76
\$20,000 under \$25,000	12.57	11.27	3.77	1.30	10.81
\$25,000 under \$30,000	9.74	10.66	4.12	1.20	10.23
\$30,000 under \$35,000	7.33	9.48	3.72	1.61	9.12
\$35,000 under \$40,000	5.48	8.14	4.13	2.03	7.87
\$40,000 under \$45,000	4.22	7.10	3.64	1.73	6.86
\$45,000 under \$50,000	3.05	5.72	3.40	1.72	5.55
\$50,000 under \$60,000	3.55	7.58	5.79	3.43	7.41
\$60,000 under \$70,000	1.75	4.33	5.02	3.44	4.31
\$70,000 under \$80,000	0.93	2.63	3.95	2.71	2.65
\$80,000 under \$90,000	0.53	1.66	3.31	2.46	1.72
\$90,000 under \$100,000	0.33	1.15	2.65	1.97	1.20
\$100,000 under \$150,000	0.69	2.94	8.34	6.80	3.16
\$150,000 under \$200,000	0.24	1.45	4.16	4.32	1.59
\$200,000 under \$500,000	0.26	2.44	11.70	9.53	2.83
\$500,000 under \$1,000,000	0.04	0.72	6.50	6.03	1.00
\$1,000,000 or Over	0.02	1.03	16.15	46.74	2.82
Total	100.00	100.00	100.00	100.00	100.00
Under \$25,000	61.84	32.97	13.42	4.28	31.68
\$25,000 under \$50,000	29.83	41.10	19.01	8.30	39.63
\$50,000 under \$100,000	7.08	17.35	20.72	14.01	17.30
\$100,000 or Over	1.25	8.58	46.86	73.41	11.40

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-6 Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Taxable 5% Income	Total Taxable Income
Massachusetts Net Adjusted Gross Income	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Under \$5,000	375,802	141,776	1,306,375	60,073	31,812	41,131	133,016
\$5,000 under \$10,000	300,304	272,074	1,173,146	492,155	41,455	29,227	562,836
\$10,000 under \$15,000	267,874	403,475	1,169,212	1,493,133	83,719	49,581	1,626,433
\$15,000 under \$20,000	246,637	516,282	1,106,621	2,551,782	103,137	58,873	2,713,793
\$20,000 under \$25,000	229,151	586,725	1,037,020	3,378,420	105,841	63,985	3,548,246
\$25,000 under \$30,000	203,688	587,369	934,395	3,911,352	103,488	67,229	4,082,070
\$30,000 under \$35,000	174,380	529,493	839,806	4,128,429	100,044	68,707	4,297,180
\$35,000 under \$40,000	149,721	471,741	766,563	4,203,257	99,854	73,167	4,376,278
\$40,000 under \$45,000	131,324	429,081	715,278	4,268,089	94,186	73,732	4,436,007
\$45,000 under \$50,000	114,737	392,054	662,117	4,234,504	87,847	74,990	4,397,340
\$50,000 under \$60,000	187,489	683,432	1,146,159	8,129,640	167,555	149,600	8,446,795
\$60,000 under \$70,000	142,490	562,444	919,871	7,449,277	152,408	151,530	7,753,215
\$70,000 under \$80,000	104,263	434,190	691,258	6,388,269	140,206	145,356	6,673,831
\$80,000 under \$90,000	75,060	322,272	505,208	5,270,450	125,303	140,632	5,536,385
\$90,000 under \$100,000	53,499	234,344	362,344	4,226,411	116,160	133,853	4,476,424
\$100,000 under \$150,000	113,971	515,087	777,765	11,331,829	419,292	549,190	12,300,311
\$150,000 under \$200,000	36,216	163,779	250,271	5,143,821	282,130	386,273	5,812,224
\$200,000 under \$500,000	41,644	198,171	287,900	9,743,581	706,828	1,179,069	11,629,478
\$500,000 under \$1,000,000	7,361	38,669	50,069	3,783,361	394,935	747,483	4,925,779
\$1,000,000 or Over	3,947	29,786	26,325	5,893,342	1,047,547	3,850,586	10,791,476
Total	2,959,558	7,512,245	14,727,702	96,081,176	4,403,746	8,034,196	108,519,118
Under \$25,000	1,419,768	1,920,332	5,792,374	7,975,563	365,964	242,797	8,584,324
\$25,000 under \$50,000	773,850	2,409,739	3,918,159	20,745,631	485,419	357,825	21,588,876
\$50,000 under \$100,000	562,801	2,236,683	3,624,839	31,464,047	701,631	720,971	32,886,649
\$100,000 or Over	203,139	945,491	1,392,330	35,895,934	2,850,732	6,712,602	45,459,268

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Single Filers

Table II-6SI Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Taxable 5% Income	Total Taxable Income
Massachusetts Net Adjusted Gross Income	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Under \$5,000	294,921	93,440	926,477	32,193	7,169	9,970	49,331
\$5,000 under \$10,000	217,298	173,295	695,919	413,825	35,054	23,481	472,360
\$10,000 under \$15,000	165,959	234,335	540,103	1,221,281	63,385	35,648	1,320,314
\$15,000 under \$20,000	144,153	286,652	459,837	1,692,497	61,363	36,532	1,790,392
\$20,000 under \$25,000	131,738	328,349	414,825	2,133,230	59,628	36,170	2,229,029
\$25,000 under \$30,000	113,913	326,016	354,682	2,357,402	55,797	36,593	2,449,792
\$30,000 under \$35,000	89,100	267,855	277,835	2,258,288	51,207	35,938	2,345,433
\$35,000 under \$40,000	66,666	204,196	208,084	1,998,981	47,714	36,556	2,083,251
\$40,000 under \$45,000	49,240	150,108	154,804	1,704,363	44,737	35,642	1,784,741
\$45,000 under \$50,000	35,212	108,174	111,900	1,378,214	38,617	34,358	1,451,189
\$50,000 under \$60,000	43,631	136,663	139,339	1,971,917	70,110	61,789	2,103,817
\$60,000 under \$70,000	23,018	74,454	74,794	1,229,444	54,923	54,606	1,338,974
\$70,000 under \$80,000	12,939	42,841	43,784	786,225	45,378	49,971	881,574
\$80,000 under \$90,000	7,746	26,398	26,374	527,506	34,687	42,719	604,913
\$90,000 under \$100,000	4,999	17,416	17,294	371,890	31,154	38,556	441,600
\$100,000 under \$150,000	10,836	42,014	38,587	988,742	96,699	135,368	1,220,809
\$150,000 under \$200,000	3,530	14,329	13,481	444,352	53,993	81,737	580,083
\$200,000 under \$500,000	4,125	23,769	16,203	805,822	131,379	220,451	1,157,652
\$500,000 under \$1,000,000	716	5,611	2,656	296,287	64,467	118,795	479,550
\$1,000,000 or Over	442	8,972	1,758	622,116	138,094	462,786	1,222,996
Total	1,420,182	2,564,887	4,518,733	23,234,574	1,185,557	1,587,667	26,007,799
Under \$25,000	954,069	1,116,070	3,037,160	5,493,026	226,599	141,802	5,861,426
\$25,000 under \$50,000	354,131	1,056,349	1,107,305	9,697,248	238,072	179,086	10,114,406
\$50,000 under \$100,000	92,333	297,771	301,584	4,886,982	236,254	247,642	5,370,877
\$100,000 or Over	19,649	94,696	72,684	3,157,319	484,633	1,019,138	4,661,089
UNDER \$8,000	432,667	186,453	1,363,642	85,475	18,278	19,993	123,746
\$8,000 under \$14,000	215,246	264,367	700,489	1,305,180	74,698	42,143	1,422,020
Over \$14,000	772,269	2,114,067	2,454,603	21,843,920	1,092,582	1,525,531	24,462,032

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Separate Filers

Table II-6SE Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Taxable 5% Income	Total Taxable Income
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income							
Under \$5,000	7,095	2,934	18,235	3,442	2,593	2,632	8,667
\$5,000 under \$10,000	6,491	6,066	19,248	22,588	982	502	24,072
\$10,000 under \$15,000	6,709	9,525	21,507	51,457	1,257	688	53,402
\$15,000 under \$20,000	6,879	12,850	22,801	82,907	1,188	964	85,058
\$20,000 under \$25,000	6,835	15,610	23,103	112,860	1,421	821	115,103
\$25,000 under \$30,000	6,051	15,401	20,430	126,926	1,775	1,335	130,036
\$30,000 under \$35,000	4,598	12,401	15,858	117,991	1,328	1,197	120,516
\$35,000 under \$40,000	3,431	9,076	11,834	104,019	2,072	1,277	107,367
\$40,000 under \$45,000	2,684	7,066	9,362	94,222	1,689	1,494	97,404
\$45,000 under \$50,000	1,945	5,380	6,731	77,470	1,280	1,356	80,106
\$50,000 under \$60,000	2,552	7,668	8,907	117,699	2,331	2,221	122,252
\$60,000 under \$70,000	1,444	4,519	5,074	79,012	2,309	2,449	83,770
\$70,000 under \$80,000	861	2,792	3,024	54,252	1,812	2,251	58,315
\$80,000 under \$90,000	547	1,768	1,956	38,121	1,742	2,715	42,579
\$90,000 under \$100,000	419	1,402	1,454	32,583	1,994	2,530	37,107
\$100,000 under \$150,000	860	3,247	3,161	82,476	6,004	8,779	97,259
\$150,000 under \$200,000	329	1,318	1,224	42,725	4,433	6,485	53,643
\$200,000 under \$500,000	464	2,712	1,849	104,452	11,667	19,128	135,246
\$500,000 under \$1,000,000	104	1,024	316	51,821	6,790	10,446	69,056
\$1,000,000 or Over	103	2,312	343	273,601	86,610	118,905	479,116
Total	60,401	125,069	196,417	1,670,623	141,276	188,175	2,000,074
Under \$25,000	34,009	46,985	104,893	273,253	7,441	5,607	286,302
\$25,000 under \$50,000	18,709	49,323	64,215	520,628	8,144	6,658	535,429
\$50,000 under \$100,000	5,823	18,148	20,415	321,668	10,189	12,166	344,022
\$100,000 or Over	1,860	10,613	6,894	555,074	115,503	163,744	834,321

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Joint Filers

Table II-6J Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Taxable 5% Income	Total Taxable Income
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income							
Under \$5,000	51,180	22,897	238,199	22,700	21,522	27,953	72,175
\$5,000 under \$10,000	44,836	41,955	276,860	50,522	4,868	4,665	60,055
\$10,000 under \$15,000	56,885	69,313	384,030	140,403	16,751	11,663	168,816
\$15,000 under \$20,000	56,774	96,504	395,497	454,005	35,944	18,794	508,744
\$20,000 under \$25,000	57,054	124,811	401,920	703,012	40,276	23,979	767,267
\$25,000 under \$30,000	57,743	151,657	407,480	969,401	40,976	26,515	1,036,891
\$30,000 under \$35,000	61,121	179,682	431,881	1,310,087	43,048	27,846	1,380,982
\$35,000 under \$40,000	64,994	208,285	461,651	1,697,830	45,118	30,626	1,773,574
\$40,000 under \$45,000	68,149	234,125	485,818	2,104,004	43,390	32,591	2,179,985
\$45,000 under \$50,000	69,432	251,583	496,006	2,475,354	43,871	35,284	2,554,508
\$50,000 under \$60,000	131,836	507,799	942,641	5,625,870	88,166	77,657	5,791,693
\$60,000 under \$70,000	113,372	467,365	812,556	5,898,452	89,149	86,504	6,074,105
\$70,000 under \$80,000	87,987	379,536	629,896	5,397,802	88,278	86,868	5,572,948
\$80,000 under \$90,000	65,357	288,754	468,479	4,608,807	84,904	89,498	4,783,208
\$90,000 under \$100,000	47,199	211,935	338,294	3,755,014	79,838	88,204	3,923,056
\$100,000 under \$150,000	100,430	461,189	724,892	10,086,386	306,586	389,300	10,782,272
\$150,000 under \$200,000	31,711	144,164	231,648	4,568,676	218,712	288,061	5,075,449
\$200,000 under \$500,000	36,371	166,184	265,849	8,681,685	549,741	917,441	10,148,867
\$500,000 under \$1,000,000	6,438	30,712	46,528	3,389,674	315,874	604,294	4,309,842
\$1,000,000 or Over	3,342	17,769	23,867	4,930,724	803,469	3,171,805	8,905,998
Total	1,212,211	4,056,218	8,463,993	66,870,405	2,960,481	6,039,551	75,870,437
Under \$25,000	266,729	355,479	1,696,506	1,370,641	119,361	87,054	1,577,057
\$25,000 under \$50,000	321,439	1,025,332	2,282,836	8,556,675	216,403	152,863	8,925,941
\$50,000 under \$100,000	445,751	1,855,389	3,191,867	25,285,945	430,334	428,732	26,145,011
\$100,000 or Over	178,292	820,018	1,292,784	31,657,144	2,194,382	5,370,902	39,222,429
UNDER \$12,000	118,160	87,335	661,644	100,549	29,914	36,032	166,494
\$12,000 under \$21,000	102,914	166,274	713,814	687,510	56,954	31,228	775,692
Over \$21,000	991,137	3,802,609	7,088,535	66,082,346	2,873,613	5,972,291	74,928,251

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Head of Household Filers

Table II-6H Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Taxable 5% Income	Total Taxable Income
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income							
Under \$5,000	22,606	22,505	123,464	1,739	527	576	2,842
\$5,000 under \$10,000	31,679	50,759	181,119	5,220	551	578	6,350
\$10,000 under \$15,000	38,321	90,302	223,572	79,993	2,326	1,582	83,901
\$15,000 under \$20,000	38,831	120,277	228,487	322,373	4,643	2,582	329,599
\$20,000 under \$25,000	33,524	117,955	197,172	429,318	4,516	3,015	436,848
\$25,000 under \$30,000	25,981	94,296	151,803	457,624	4,941	2,787	465,351
\$30,000 under \$35,000	19,561	69,555	114,233	442,064	4,460	3,726	450,250
\$35,000 under \$40,000	14,630	50,184	84,994	402,426	4,950	4,709	412,085
\$40,000 under \$45,000	11,251	37,782	65,294	365,501	4,370	4,005	373,876
\$45,000 under \$50,000	8,148	26,917	47,480	303,466	4,079	3,992	311,537
\$50,000 under \$60,000	9,470	31,302	55,272	414,154	6,947	7,932	429,033
\$60,000 under \$70,000	4,656	16,107	27,447	242,369	6,027	7,970	256,367
\$70,000 under \$80,000	2,476	9,021	14,554	149,990	4,737	6,267	160,994
\$80,000 under \$90,000	1,410	5,353	8,398	96,015	3,970	5,699	105,684
\$90,000 under \$100,000	882	3,592	5,301	66,924	3,174	4,562	74,661
\$100,000 under \$150,000	1,845	8,636	11,125	174,225	10,003	15,742	199,971
\$150,000 under \$200,000	646	3,968	3,918	88,068	4,992	9,989	103,049
\$200,000 under \$500,000	684	5,505	3,999	151,623	14,041	22,050	187,714
\$500,000 under \$1,000,000	103	1,322	570	45,580	7,804	13,948	67,331
\$1,000,000 or Over	60	733	356	66,901	19,375	97,089	183,365
Total	266,764	766,071	1,548,559	4,305,573	116,433	218,802	4,640,808
Under \$25,000	164,961	401,798	953,814	838,643	12,563	8,334	859,540
\$25,000 under \$50,000	79,571	278,735	463,804	1,971,081	22,800	19,219	2,013,100
\$50,000 under \$100,000	18,894	65,374	110,973	969,453	24,855	32,431	1,026,739
\$100,000 or Over	3,338	20,165	19,968	526,396	56,214	158,819	741,429

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-7 Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Taxable 5% Income	Total Taxable Income
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income							
Under \$5,000	375,802	377	3,476	160	85	109	354
\$5,000 under \$10,000	300,304	906	3,907	1,639	138	97	1,874
\$10,000 under \$15,000	267,874	1,506	4,365	5,574	313	185	6,072
\$15,000 under \$20,000	246,637	2,093	4,487	10,346	418	239	11,003
\$20,000 under \$25,000	229,151	2,560	4,525	14,743	462	279	15,484
\$25,000 under \$30,000	203,688	2,884	4,587	19,203	508	330	20,041
\$30,000 under \$35,000	174,380	3,036	4,816	23,675	574	394	24,643
\$35,000 under \$40,000	149,721	3,151	5,120	28,074	667	489	29,230
\$40,000 under \$45,000	131,324	3,267	5,447	32,500	717	561	33,779
\$45,000 under \$50,000	114,737	3,417	5,771	36,906	766	654	38,325
\$50,000 under \$60,000	187,489	3,645	6,113	43,361	894	798	45,052
\$60,000 under \$70,000	142,490	3,947	6,456	52,279	1,070	1,063	54,412
\$70,000 under \$80,000	104,263	4,164	6,630	61,271	1,345	1,394	64,010
\$80,000 under \$90,000	75,060	4,294	6,731	70,216	1,669	1,874	73,759
\$90,000 under \$100,000	53,499	4,380	6,773	79,000	2,171	2,502	83,673
\$100,000 under \$150,000	113,971	4,519	6,824	99,427	3,679	4,819	107,925
\$150,000 under \$200,000	36,216	4,522	6,911	142,032	7,790	10,666	160,488
\$200,000 under \$500,000	41,644	4,759	6,913	233,973	16,973	28,313	279,259
\$500,000 under \$1,000,000	7,361	5,253	6,802	513,974	53,652	101,546	669,173
\$1,000,000 or Over	3,947	7,547	6,670	1,493,119	265,403	975,573	2,734,096
Total	2,959,558	2,538	4,976	32,465	1,488	2,715	36,667
Under \$25,000	1,419,768	1,353	4,080	5,618	258	171	6,046
\$25,000 under \$50,000	773,850	3,114	5,063	26,808	627	462	27,898
\$50,000 under \$100,000	562,801	3,974	6,441	55,906	1,247	1,281	58,434
\$100,000 or Over	203,139	4,654	6,854	176,706	14,033	33,044	223,784

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Single Filers

Table II-7SI Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Taxable 5% Income	Total Taxable Income
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income							
Under \$5,000	294,921	317	3,141	109	24	34	167
\$5,000 under \$10,000	217,298	797	3,203	1,904	161	108	2,174
\$10,000 under \$15,000	165,959	1,412	3,254	7,359	382	215	7,956
\$15,000 under \$20,000	144,153	1,989	3,190	11,741	426	253	12,420
\$20,000 under \$25,000	131,738	2,492	3,149	16,193	453	275	16,920
\$25,000 under \$30,000	113,913	2,862	3,114	20,695	490	321	21,506
\$30,000 under \$35,000	89,100	3,006	3,118	25,346	575	403	26,324
\$35,000 under \$40,000	66,666	3,063	3,121	29,985	716	548	31,249
\$40,000 under \$45,000	49,240	3,049	3,144	34,613	909	724	36,246
\$45,000 under \$50,000	35,212	3,072	3,178	39,140	1,097	976	41,213
\$50,000 under \$60,000	43,631	3,132	3,194	45,195	1,607	1,416	48,218
\$60,000 under \$70,000	23,018	3,235	3,249	53,412	2,386	2,372	58,171
\$70,000 under \$80,000	12,939	3,311	3,384	60,764	3,507	3,862	68,133
\$80,000 under \$90,000	7,746	3,408	3,405	68,100	4,478	5,515	78,094
\$90,000 under \$100,000	4,999	3,484	3,459	74,393	6,232	7,713	88,338
\$100,000 under \$150,000	10,836	3,877	3,561	91,246	8,924	12,492	112,662
\$150,000 under \$200,000	3,530	4,059	3,819	125,879	15,296	23,155	164,329
\$200,000 under \$500,000	4,125	5,762	3,928	195,351	31,849	53,443	280,643
\$500,000 under \$1,000,000	716	7,836	3,709	413,808	90,038	165,915	669,762
\$1,000,000 or Over	442	20,299	3,978	1,407,503	312,430	1,047,027	2,766,960
Total	1,420,182	1,806	3,182	16,360	835	1,118	18,313
Under \$25,000	954,069	1,170	3,183	5,757	238	149	6,144
\$25,000 under \$50,000	354,131	2,983	3,127	27,383	672	506	28,561
\$50,000 under \$100,000	92,333	3,225	3,266	52,928	2,559	2,682	58,169
\$100,000 or Over	19,649	4,819	3,699	160,686	24,664	51,867	237,218
UNDER \$8,000	432,667	431	3,152	198	42	46	286
\$8,000 under \$14,000	215,246	1,228	3,254	6,064	347	196	6,606
Over \$14,000	772,269	2,737	3,178	28,285	1,415	1,975	31,676

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Separate Filers

Table II-7SE Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Taxable 5% Income	Total Taxable Income
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income							
Under \$5,000	7,095	414	2,570	485	366	371	1,222
\$5,000 under \$10,000	6,491	934	2,965	3,480	151	77	3,708
\$10,000 under \$15,000	6,709	1,420	3,206	7,670	187	103	7,960
\$15,000 under \$20,000	6,879	1,868	3,315	12,052	173	140	12,365
\$20,000 under \$25,000	6,835	2,284	3,380	16,512	208	120	16,840
\$25,000 under \$30,000	6,051	2,545	3,376	20,976	293	221	21,490
\$30,000 under \$35,000	4,598	2,697	3,449	25,661	289	260	26,211
\$35,000 under \$40,000	3,431	2,645	3,449	30,317	604	372	31,293
\$40,000 under \$45,000	2,684	2,633	3,488	35,105	629	557	36,291
\$45,000 under \$50,000	1,945	2,766	3,461	39,831	658	697	41,186
\$50,000 under \$60,000	2,552	3,005	3,490	46,120	913	870	47,904
\$60,000 under \$70,000	1,444	3,129	3,514	54,717	1,599	1,696	58,012
\$70,000 under \$80,000	861	3,243	3,512	63,011	2,105	2,614	67,729
\$80,000 under \$90,000	547	3,232	3,576	69,692	3,185	4,964	77,841
\$90,000 under \$100,000	419	3,345	3,471	77,764	4,758	6,039	88,561
\$100,000 under \$150,000	860	3,776	3,676	95,902	6,981	10,208	113,092
\$150,000 under \$200,000	329	4,005	3,720	129,864	13,473	19,712	163,049
\$200,000 under \$500,000	464	5,844	3,985	225,112	25,144	41,224	291,479
\$500,000 under \$1,000,000	104	9,850	3,042	498,275	65,284	100,445	664,003
\$1,000,000 or Over	103	22,450	3,331	2,656,319	840,873	1,154,421	4,651,614
Total	60,401	2,071	3,252	27,659	2,339	3,115	33,113
Under \$25,000	34,009	1,382	3,084	8,035	219	165	8,418
\$25,000 under \$50,000	18,709	2,636	3,432	27,828	435	356	28,619
\$50,000 under \$100,000	5,823	3,117	3,506	55,241	1,750	2,089	59,080
\$100,000 or Over	1,860	5,706	3,706	298,427	62,098	88,034	448,560

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Joint Filers

Table II-7J Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Taxable 5% Income	Total Taxable Income
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income							
Under \$5,000	51,180	447	4,654	444	421	546	1,410
\$5,000 under \$10,000	44,836	936	6,175	1,127	109	104	1,339
\$10,000 under \$15,000	56,885	1,218	6,751	2,468	294	205	2,968
\$15,000 under \$20,000	56,774	1,700	6,966	7,997	633	331	8,961
\$20,000 under \$25,000	57,054	2,188	7,045	12,322	706	420	13,448
\$25,000 under \$30,000	57,743	2,626	7,057	16,788	710	459	17,957
\$30,000 under \$35,000	61,121	2,940	7,066	21,434	704	456	22,594
\$35,000 under \$40,000	64,994	3,205	7,103	26,123	694	471	27,288
\$40,000 under \$45,000	68,149	3,435	7,129	30,874	637	478	31,989
\$45,000 under \$50,000	69,432	3,623	7,144	35,651	632	508	36,792
\$50,000 under \$60,000	131,836	3,852	7,150	42,673	669	589	43,931
\$60,000 under \$70,000	113,372	4,122	7,167	52,027	786	763	53,577
\$70,000 under \$80,000	87,987	4,314	7,159	61,348	1,003	987	63,338
\$80,000 under \$90,000	65,357	4,418	7,168	70,517	1,299	1,369	73,186
\$90,000 under \$100,000	47,199	4,490	7,167	79,557	1,692	1,869	83,117
\$100,000 under \$150,000	100,430	4,592	7,218	100,432	3,053	3,876	107,361
\$150,000 under \$200,000	31,711	4,546	7,305	144,072	6,897	9,084	160,053
\$200,000 under \$500,000	36,371	4,569	7,309	238,698	15,115	25,225	279,037
\$500,000 under \$1,000,000	6,438	4,770	7,227	526,510	49,064	93,864	669,438
\$1,000,000 or Over	3,342	5,317	7,142	1,475,381	240,416	949,074	2,664,871
Total	1,212,211	3,346	6,982	55,164	2,442	4,982	62,588
Under \$25,000	266,729	1,333	6,360	5,139	447	326	5,913
\$25,000 under \$50,000	321,439	3,190	7,102	26,620	673	476	27,769
\$50,000 under \$100,000	445,751	4,162	7,161	56,727	965	962	58,654
\$100,000 or Over	178,292	4,599	7,251	177,558	12,308	30,124	219,990
UNDER \$12,000	118,160	739	5,600	851	253	305	1,409
\$12,000 under \$21,000	102,914	1,616	6,936	6,680	553	303	7,537
Over \$21,000	991,137	3,837	7,152	66,673	2,899	6,026	75,598

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Head of Household Filers

Table II-7H Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Taxable 5% Income	Total Taxable Income
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income							
Under \$5,000	22,606	996	5,462	77	23	25	126
\$5,000 under \$10,000	31,679	1,602	5,717	165	17	18	200
\$10,000 under \$15,000	38,321	2,356	5,834	2,087	61	41	2,189
\$15,000 under \$20,000	38,831	3,097	5,884	8,302	120	67	8,488
\$20,000 under \$25,000	33,524	3,519	5,882	12,806	135	90	13,031
\$25,000 under \$30,000	25,981	3,629	5,843	17,614	190	107	17,911
\$30,000 under \$35,000	19,561	3,556	5,840	22,599	228	190	23,018
\$35,000 under \$40,000	14,630	3,430	5,810	27,507	338	322	28,167
\$40,000 under \$45,000	11,251	3,358	5,803	32,486	388	356	33,231
\$45,000 under \$50,000	8,148	3,304	5,827	37,244	501	490	38,235
\$50,000 under \$60,000	9,470	3,305	5,837	43,733	734	838	45,304
\$60,000 under \$70,000	4,656	3,459	5,895	52,055	1,294	1,712	55,062
\$70,000 under \$80,000	2,476	3,643	5,878	60,577	1,913	2,531	65,022
\$80,000 under \$90,000	1,410	3,796	5,956	68,096	2,815	4,042	74,953
\$90,000 under \$100,000	882	4,073	6,011	75,878	3,599	5,172	84,649
\$100,000 under \$150,000	1,845	4,681	6,030	94,431	5,422	8,532	108,385
\$150,000 under \$200,000	646	6,142	6,065	136,327	7,728	15,463	159,519
\$200,000 under \$500,000	684	8,049	5,847	221,671	20,527	32,237	274,435
\$500,000 under \$1,000,000	103	12,838	5,533	442,523	75,764	135,415	653,702
\$1,000,000 or Over	60	12,215	5,930	1,115,013	322,912	1,618,158	3,056,083
Total	266,764	2,872	5,805	16,140	436	820	17,397
Under \$25,000	164,961	2,436	5,782	5,084	76	51	5,211
\$25,000 under \$50,000	79,571	3,503	5,829	24,771	287	242	25,299
\$50,000 under \$100,000	18,894	3,460	5,873	51,310	1,315	1,716	54,342
\$100,000 or Over	3,338	6,041	5,982	157,698	16,841	47,579	222,118

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-8 Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Taxable 5% Income	Total Taxable Income
	%	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income							
Under \$5,000	12.70	1.89	8.87	0.06	0.72	0.51	0.12
\$5,000 under \$10,000	10.15	3.62	7.97	0.51	0.94	0.36	0.52
\$10,000 under \$15,000	9.05	5.37	7.94	1.55	1.90	0.62	1.50
\$15,000 under \$20,000	8.33	6.87	7.51	2.66	2.34	0.73	2.50
\$20,000 under \$25,000	7.74	7.81	7.04	3.52	2.40	0.80	3.27
\$25,000 under \$30,000	6.88	7.82	6.34	4.07	2.35	0.84	3.76
\$30,000 under \$35,000	5.89	7.05	5.70	4.30	2.27	0.86	3.96
\$35,000 under \$40,000	5.06	6.28	5.20	4.37	2.27	0.91	4.03
\$40,000 under \$45,000	4.44	5.71	4.86	4.44	2.14	0.92	4.09
\$45,000 under \$50,000	3.88	5.22	4.50	4.41	1.99	0.93	4.05
\$50,000 under \$60,000	6.34	9.10	7.78	8.46	3.80	1.86	7.78
\$60,000 under \$70,000	4.81	7.49	6.25	7.75	3.46	1.89	7.14
\$70,000 under \$80,000	3.52	5.78	4.69	6.65	3.18	1.81	6.15
\$80,000 under \$90,000	2.54	4.29	3.43	5.49	2.85	1.75	5.10
\$90,000 under \$100,000	1.81	3.12	2.46	4.40	2.64	1.67	4.13
\$100,000 under \$150,000	3.85	6.86	5.28	11.79	9.52	6.84	11.33
\$150,000 under \$200,000	1.22	2.18	1.70	5.35	6.41	4.81	5.36
\$200,000 under \$500,000	1.41	2.64	1.95	10.14	16.05	14.68	10.72
\$500,000 under \$1,000,000	0.25	0.51	0.34	3.94	8.97	9.30	4.54
\$1,000,000 or Over	0.13	0.40	0.18	6.13	23.79	47.93	9.94
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	47.97	25.56	39.33	8.30	8.31	3.02	7.91
\$25,000 under \$50,000	26.15	32.08	26.60	21.59	11.02	4.45	19.89
\$50,000 under \$100,000	19.02	29.77	24.61	32.75	15.93	8.97	30.30
\$100,000 or Over	6.86	12.59	9.45	37.36	64.73	83.55	41.89

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Single Filers

Table II-8SI Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Taxable 5% Income	Total Taxable Income
	%	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income							
Under \$5,000	20.77	3.64	20.50	0.14	0.60	0.63	0.19
\$5,000 under \$10,000	15.30	6.76	15.40	1.78	2.96	1.48	1.82
\$10,000 under \$15,000	11.69	9.14	11.95	5.26	5.35	2.25	5.08
\$15,000 under \$20,000	10.15	11.18	10.18	7.28	5.18	2.30	6.88
\$20,000 under \$25,000	9.28	12.80	9.18	9.18	5.03	2.28	8.57
\$25,000 under \$30,000	8.02	12.71	7.85	10.15	4.71	2.30	9.42
\$30,000 under \$35,000	6.27	10.44	6.15	9.72	4.32	2.26	9.02
\$35,000 under \$40,000	4.69	7.96	4.60	8.60	4.02	2.30	8.01
\$40,000 under \$45,000	3.47	5.85	3.43	7.34	3.77	2.24	6.86
\$45,000 under \$50,000	2.48	4.22	2.48	5.93	3.26	2.16	5.58
\$50,000 under \$60,000	3.07	5.33	3.08	8.49	5.91	3.89	8.09
\$60,000 under \$70,000	1.62	2.90	1.66	5.29	4.63	3.44	5.15
\$70,000 under \$80,000	0.91	1.67	0.97	3.38	3.83	3.15	3.39
\$80,000 under \$90,000	0.55	1.03	0.58	2.27	2.93	2.69	2.33
\$90,000 under \$100,000	0.35	0.68	0.38	1.60	2.63	2.43	1.70
\$100,000 under \$150,000	0.76	1.64	0.85	4.26	8.16	8.53	4.69
\$150,000 under \$200,000	0.25	0.56	0.30	1.91	4.55	5.15	2.23
\$200,000 under \$500,000	0.29	0.93	0.36	3.47	11.08	13.89	4.45
\$500,000 under \$1,000,000	0.05	0.22	0.06	1.28	5.44	7.48	1.84
\$1,000,000 or Over	0.03	0.35	0.04	2.68	11.65	29.15	4.70
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	67.18	43.51	67.21	23.64	19.11	8.93	22.54
\$25,000 under \$50,000	24.94	41.19	24.50	41.74	20.08	11.28	38.89
\$50,000 under \$100,000	6.50	11.61	6.67	21.03	19.93	15.60	20.65
\$100,000 or Over	1.38	3.69	1.61	13.59	40.88	64.19	17.92
UNDER \$8,000	30.47	7.27	30.18	0.37	1.54	1.26	0.48
\$8,000 under \$14,000	15.16	10.31	15.50	5.62	6.30	2.65	5.47
Over \$14,000	54.38	82.42	54.32	94.01	92.16	96.09	94.06

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Separate Filers

Table II-8SE Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Taxable 5% Income	Total Taxable Income
	%	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income							
Under \$5,000	11.75	2.35	9.28	0.21	1.84	1.40	0.43
\$5,000 under \$10,000	10.75	4.85	9.80	1.35	0.69	0.27	1.20
\$10,000 under \$15,000	11.11	7.62	10.95	3.08	0.89	0.37	2.67
\$15,000 under \$20,000	11.39	10.27	11.61	4.96	0.84	0.51	4.25
\$20,000 under \$25,000	11.32	12.48	11.76	6.76	1.01	0.44	5.75
\$25,000 under \$30,000	10.02	12.31	10.40	7.60	1.26	0.71	6.50
\$30,000 under \$35,000	7.61	9.92	8.07	7.06	0.94	0.64	6.03
\$35,000 under \$40,000	5.68	7.26	6.02	6.23	1.47	0.68	5.37
\$40,000 under \$45,000	4.44	5.65	4.77	5.64	1.20	0.79	4.87
\$45,000 under \$50,000	3.22	4.30	3.43	4.64	0.91	0.72	4.01
\$50,000 under \$60,000	4.23	6.13	4.53	7.05	1.65	1.18	6.11
\$60,000 under \$70,000	2.39	3.61	2.58	4.73	1.63	1.30	4.19
\$70,000 under \$80,000	1.43	2.23	1.54	3.25	1.28	1.20	2.92
\$80,000 under \$90,000	0.91	1.41	1.00	2.28	1.23	1.44	2.13
\$90,000 under \$100,000	0.69	1.12	0.74	1.95	1.41	1.34	1.86
\$100,000 under \$150,000	1.42	2.60	1.61	4.94	4.25	4.67	4.86
\$150,000 under \$200,000	0.54	1.05	0.62	2.56	3.14	3.45	2.68
\$200,000 under \$500,000	0.77	2.17	0.94	6.25	8.26	10.16	6.76
\$500,000 under \$1,000,000	0.17	0.82	0.16	3.10	4.81	5.55	3.45
\$1,000,000 or Over	0.17	1.85	0.17	16.38	61.31	63.19	23.95
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	56.31	37.57	53.40	16.36	5.27	2.98	14.31
\$25,000 under \$50,000	30.97	39.44	32.69	31.16	5.76	3.54	26.77
\$50,000 under \$100,000	9.64	14.51	10.39	19.25	7.21	6.47	17.20
\$100,000 or Over	3.08	8.49	3.51	33.23	81.76	87.02	41.71

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Joint Filers

Table II-8J Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Taxable 5% Income	Total Taxable Income
	%	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income							
Under \$5,000	4.22	0.56	2.81	0.03	0.73	0.46	0.10
\$5,000 under \$10,000	3.70	1.03	3.27	0.08	0.16	0.08	0.08
\$10,000 under \$15,000	4.69	1.71	4.54	0.21	0.57	0.19	0.22
\$15,000 under \$20,000	4.68	2.38	4.67	0.68	1.21	0.31	0.67
\$20,000 under \$25,000	4.71	3.08	4.75	1.05	1.36	0.40	1.01
\$25,000 under \$30,000	4.76	3.74	4.81	1.45	1.38	0.44	1.37
\$30,000 under \$35,000	5.04	4.43	5.10	1.96	1.45	0.46	1.82
\$35,000 under \$40,000	5.36	5.13	5.45	2.54	1.52	0.51	2.34
\$40,000 under \$45,000	5.62	5.77	5.74	3.15	1.47	0.54	2.87
\$45,000 under \$50,000	5.73	6.20	5.86	3.70	1.48	0.58	3.37
\$50,000 under \$60,000	10.88	12.52	11.14	8.41	2.98	1.29	7.63
\$60,000 under \$70,000	9.35	11.52	9.60	8.82	3.01	1.43	8.01
\$70,000 under \$80,000	7.26	9.36	7.44	8.07	2.98	1.44	7.35
\$80,000 under \$90,000	5.39	7.12	5.53	6.89	2.87	1.48	6.30
\$90,000 under \$100,000	3.89	5.22	4.00	5.62	2.70	1.46	5.17
\$100,000 under \$150,000	8.28	11.37	8.56	15.08	10.36	6.45	14.21
\$150,000 under \$200,000	2.62	3.55	2.74	6.83	7.39	4.77	6.69
\$200,000 under \$500,000	3.00	4.10	3.14	12.98	18.57	15.19	13.38
\$500,000 under \$1,000,000	0.53	0.76	0.55	5.07	10.67	10.01	5.68
\$1,000,000 or Over	0.28	0.44	0.28	7.37	27.14	52.52	11.74
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	22.00	8.76	20.04	2.05	4.03	1.44	2.08
\$25,000 under \$50,000	26.52	25.28	26.97	12.80	7.31	2.53	11.76
\$50,000 under \$100,000	36.77	45.74	37.71	37.81	14.54	7.10	34.46
\$100,000 or Over	14.71	20.22	15.27	47.34	74.12	88.93	51.70
UNDER \$12,000	9.75	2.15	7.82	0.15	1.01	0.60	0.22
\$12,000 under \$21,000	8.49	4.10	8.43	1.03	1.92	0.52	1.02
Over \$21,000	81.76	93.75	83.75	98.82	97.07	98.89	98.76

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Head of Household Filers

Table II-8H Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Taxable 5% Income	Total Taxable Income
	%	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income							
Under \$5,000	8.47	2.94	7.97	0.04	0.45	0.26	0.06
\$5,000 under \$10,000	11.88	6.63	11.70	0.12	0.47	0.26	0.14
\$10,000 under \$15,000	14.37	11.79	14.44	1.86	2.00	0.72	1.81
\$15,000 under \$20,000	14.56	15.70	14.75	7.49	3.99	1.18	7.10
\$20,000 under \$25,000	12.57	15.40	12.73	9.97	3.88	1.38	9.41
\$25,000 under \$30,000	9.74	12.31	9.80	10.63	4.24	1.27	10.03
\$30,000 under \$35,000	7.33	9.08	7.38	10.27	3.83	1.70	9.70
\$35,000 under \$40,000	5.48	6.55	5.49	9.35	4.25	2.15	8.88
\$40,000 under \$45,000	4.22	4.93	4.22	8.49	3.75	1.83	8.06
\$45,000 under \$50,000	3.05	3.51	3.07	7.05	3.50	1.82	6.71
\$50,000 under \$60,000	3.55	4.09	3.57	9.62	5.97	3.63	9.24
\$60,000 under \$70,000	1.75	2.10	1.77	5.63	5.18	3.64	5.52
\$70,000 under \$80,000	0.93	1.18	0.94	3.48	4.07	2.86	3.47
\$80,000 under \$90,000	0.53	0.70	0.54	2.23	3.41	2.60	2.28
\$90,000 under \$100,000	0.33	0.47	0.34	1.55	2.73	2.08	1.61
\$100,000 under \$150,000	0.69	1.13	0.72	4.05	8.59	7.19	4.31
\$150,000 under \$200,000	0.24	0.52	0.25	2.05	4.29	4.57	2.22
\$200,000 under \$500,000	0.26	0.72	0.26	3.52	12.06	10.08	4.04
\$500,000 under \$1,000,000	0.04	0.17	0.04	1.06	6.70	6.37	1.45
\$1,000,000 or Over	0.02	0.10	0.02	1.55	16.64	44.37	3.95
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	61.84	52.45	61.59	19.48	10.79	3.81	18.52
\$25,000 under \$50,000	29.83	36.38	29.95	45.78	19.58	8.78	43.38
\$50,000 under \$100,000	7.08	8.53	7.17	22.52	21.35	14.82	22.12
\$100,000 or Over	1.25	2.63	1.29	12.23	48.28	72.59	15.98

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-9 Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Tax	12% Tax	5% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income							
Under \$5,000	375,802	3,574	3,817	2,057	9,448	3,893	11,179
\$5,000 under \$10,000	300,304	29,283	4,975	1,461	35,719	17,853	18,942
\$10,000 under \$15,000	267,874	88,841	10,046	2,479	101,367	18,806	82,885
\$15,000 under \$20,000	246,637	151,831	12,376	2,944	167,151	14,365	152,917
\$20,000 under \$25,000	229,151	201,016	12,701	3,199	216,916	4,157	212,838
\$25,000 under \$30,000	203,688	232,725	12,419	3,361	248,506	2,462	246,078
\$30,000 under \$35,000	174,380	245,642	12,005	3,435	261,082	3,024	258,093
\$35,000 under \$40,000	149,721	250,094	11,982	3,658	265,735	3,379	262,446
\$40,000 under \$45,000	131,324	253,951	11,302	3,687	268,940	3,647	265,307
\$45,000 under \$50,000	114,737	251,953	10,542	3,749	266,244	3,851	262,440
\$50,000 under \$60,000	187,489	483,714	20,107	7,480	511,300	8,526	502,854
\$60,000 under \$70,000	142,490	443,232	18,289	7,576	469,097	8,474	460,637
\$70,000 under \$80,000	104,263	380,102	16,825	7,268	404,195	7,941	396,266
\$80,000 under \$90,000	75,060	313,592	15,036	7,032	335,660	6,693	328,973
\$90,000 under \$100,000	53,499	251,471	13,939	6,693	272,103	5,398	266,712
\$100,000 under \$150,000	113,971	674,244	50,315	27,459	752,018	15,313	737,251
\$150,000 under \$200,000	36,216	306,057	33,856	19,314	359,227	8,051	351,183
\$200,000 under \$500,000	41,644	579,743	84,819	58,953	723,516	21,501	702,063
\$500,000 under \$1,000,000	7,361	225,110	47,392	37,374	309,876	12,801	297,075
\$1,000,000 or Over	3,947	350,654	125,706	192,529	668,889	39,135	629,757
Total	2,959,558	5,716,830	528,450	401,710	6,646,989	209,271	6,445,896
Under \$25,000	1,419,768	474,546	43,916	12,140	530,602	59,074	478,761
\$25,000 under \$50,000	773,850	1,234,365	58,250	17,891	1,310,507	16,364	1,294,365
\$50,000 under \$100,000	562,801	1,872,111	84,196	36,049	1,992,355	37,032	1,955,442
\$100,000 or Over	203,139	2,135,808	342,088	335,630	2,813,526	96,802	2,717,329

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Single Filers

Table II-9SI Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Tax	12% Tax	5% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income							
Under \$5,000	294,921	1,915	860	498	3,274	2,893	5,428
\$5,000 under \$10,000	217,298	24,623	4,206	1,174	30,003	17,356	13,556
\$10,000 under \$15,000	165,959	72,666	7,606	1,782	82,055	10,760	71,403
\$15,000 under \$20,000	144,153	100,704	7,364	1,827	109,894	890	109,041
\$20,000 under \$25,000	131,738	126,927	7,155	1,809	135,891	1,252	134,654
\$25,000 under \$30,000	113,913	140,265	6,696	1,830	148,791	1,563	147,232
\$30,000 under \$35,000	89,100	134,368	6,145	1,797	142,310	1,904	140,416
\$35,000 under \$40,000	66,666	118,939	5,726	1,828	126,493	1,713	124,781
\$40,000 under \$45,000	49,240	101,410	5,368	1,782	108,560	1,588	106,974
\$45,000 under \$50,000	35,212	82,004	4,634	1,718	88,356	1,306	87,092
\$50,000 under \$60,000	43,631	117,329	8,413	3,089	128,832	1,999	126,881
\$60,000 under \$70,000	23,018	73,152	6,591	2,730	82,473	1,195	81,282
\$70,000 under \$80,000	12,939	46,780	5,445	2,499	54,724	893	53,836
\$80,000 under \$90,000	7,746	31,387	4,162	2,136	37,685	564	37,124
\$90,000 under \$100,000	4,999	22,127	3,738	1,928	27,794	462	27,332
\$100,000 under \$150,000	10,836	58,830	11,604	6,768	77,202	1,764	75,663
\$150,000 under \$200,000	3,530	26,439	6,479	4,087	37,005	960	36,047
\$200,000 under \$500,000	4,125	47,946	15,765	11,023	74,734	2,243	72,492
\$500,000 under \$1,000,000	716	17,629	7,736	5,940	31,305	1,322	29,983
\$1,000,000 or Over	442	37,016	16,571	23,139	76,726	4,237	72,490
Total	1,420,182	1,382,457	142,267	79,383	1,604,107	56,865	1,553,707
Under \$25,000	954,069	326,835	27,192	7,090	361,117	33,152	334,082
\$25,000 under \$50,000	354,131	576,986	28,569	8,954	614,509	8,075	606,494
\$50,000 under \$100,000	92,333	290,775	28,350	12,382	331,508	5,113	326,455
\$100,000 or Over	19,649	187,860	58,156	50,957	296,973	10,525	286,675
UNDER \$8,000	432,667	5,086	2,193	1,000	8,279	5,313	8,888
\$8,000 under \$14,000	215,246	77,658	8,964	2,107	88,729	25,550	63,316
Over \$14,000	772,269	1,299,713	131,110	76,277	1,507,100	26,002	1,481,504

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Separate Filers

Table II-9SE Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Tax	12% Tax	5% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income							
Under \$5,000	7,095	205	311	132	648	187	476
\$5,000 under \$10,000	6,491	1,344	118	25	1,487	31	1,468
\$10,000 under \$15,000	6,709	3,062	151	34	3,247	33	3,215
\$15,000 under \$20,000	6,879	4,933	143	48	5,124	48	5,078
\$20,000 under \$25,000	6,835	6,715	171	41	6,927	94	6,850
\$25,000 under \$30,000	6,051	7,552	213	67	7,832	112	7,721
\$30,000 under \$35,000	4,598	7,020	159	60	7,240	105	7,135
\$35,000 under \$40,000	3,431	6,189	249	64	6,502	85	6,417
\$40,000 under \$45,000	2,684	5,606	203	75	5,884	91	5,793
\$45,000 under \$50,000	1,945	4,609	154	68	4,831	83	4,748
\$50,000 under \$60,000	2,552	7,003	280	111	7,394	136	7,260
\$60,000 under \$70,000	1,444	4,701	277	122	5,101	78	5,023
\$70,000 under \$80,000	861	3,228	217	113	3,558	72	3,486
\$80,000 under \$90,000	547	2,268	209	136	2,613	55	2,558
\$90,000 under \$100,000	419	1,939	239	127	2,304	40	2,265
\$100,000 under \$150,000	860	4,907	720	439	6,067	138	5,930
\$150,000 under \$200,000	329	2,542	532	324	3,398	127	3,271
\$200,000 under \$500,000	464	6,215	1,400	956	8,571	371	8,201
\$500,000 under \$1,000,000	104	3,083	815	522	4,420	287	4,133
\$1,000,000 or Over	103	16,279	10,393	5,945	32,618	4,356	28,261
Total	60,401	99,402	16,953	9,409	125,764	6,528	119,288
Under \$25,000	34,009	16,259	893	280	17,432	393	17,087
\$25,000 under \$50,000	18,709	30,977	977	333	32,287	475	31,813
\$50,000 under \$100,000	5,823	19,139	1,223	608	20,970	381	20,592
\$100,000 or Over	1,860	33,027	13,860	8,187	55,074	5,280	49,797

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Joint Filers

Table II-9J Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Tax	12% Tax	5% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income							
Under \$5,000	51,180	1,351	2,583	1,398	5,331	580	5,090
\$5,000 under \$10,000	44,836	3,006	584	233	3,823	387	3,576
\$10,000 under \$15,000	56,885	8,354	2,010	583	10,947	4,621	6,450
\$15,000 under \$20,000	56,774	27,013	4,313	940	32,266	9,096	23,249
\$20,000 under \$25,000	57,054	41,829	4,833	1,199	47,861	2,396	45,510
\$25,000 under \$30,000	57,743	57,679	4,917	1,326	63,922	582	63,367
\$30,000 under \$35,000	61,121	77,950	5,166	1,392	84,508	809	83,723
\$35,000 under \$40,000	64,994	101,021	5,414	1,531	107,966	1,309	106,747
\$40,000 under \$45,000	68,149	125,188	5,207	1,630	132,025	1,702	130,334
\$45,000 under \$50,000	69,432	147,284	5,265	1,764	154,312	2,217	152,101
\$50,000 under \$60,000	131,836	334,739	10,580	3,883	349,202	5,986	343,240
\$60,000 under \$70,000	113,372	350,958	10,698	4,325	365,981	6,961	359,029
\$70,000 under \$80,000	87,987	321,169	10,593	4,343	336,106	6,814	329,300
\$80,000 under \$90,000	65,357	274,224	10,188	4,475	288,887	5,945	282,946
\$90,000 under \$100,000	47,199	223,423	9,581	4,410	237,414	4,829	232,590
\$100,000 under \$150,000	100,430	600,140	36,790	19,465	656,395	13,250	643,463
\$150,000 under \$200,000	31,711	271,836	26,245	14,403	312,485	6,796	305,694
\$200,000 under \$500,000	36,371	516,560	65,969	45,872	628,401	18,518	609,930
\$500,000 under \$1,000,000	6,438	201,686	37,905	30,215	269,805	10,969	258,836
\$1,000,000 or Over	3,342	293,378	96,416	158,590	548,385	30,002	518,386
Total	1,212,211	3,978,789	355,258	301,978	4,636,024	133,770	4,503,560
Under \$25,000	266,729	81,553	14,323	4,353	100,229	17,080	83,875
\$25,000 under \$50,000	321,439	509,122	25,968	7,643	542,734	6,619	536,272
\$50,000 under \$100,000	445,751	1,504,514	51,640	21,437	1,577,590	30,535	1,547,104
\$100,000 or Over	178,292	1,883,600	263,326	268,545	2,415,471	79,535	2,336,309
UNDER \$12,000	118,160	5,983	3,590	1,802	11,374	1,274	10,664
\$12,000 under \$21,000	102,914	40,907	6,835	1,561	49,303	14,322	35,106
Over \$21,000	991,137	3,931,900	344,834	298,615	4,575,348	118,173	4,457,790

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Head of Household Filers

Table II-9H Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Tax	12% Tax	5% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income							
Under \$5,000	22,606	103	63	29	196	233	184
\$5,000 under \$10,000	31,679	311	66	29	406	78	342
\$10,000 under \$15,000	38,321	4,760	279	79	5,118	3,392	1,817
\$15,000 under \$20,000	38,831	19,181	557	129	19,867	4,331	15,550
\$20,000 under \$25,000	33,524	25,544	542	151	26,237	416	25,824
\$25,000 under \$30,000	25,981	27,229	593	139	27,961	205	27,759
\$30,000 under \$35,000	19,561	26,303	535	186	27,024	205	26,820
\$35,000 under \$40,000	14,630	23,944	594	235	24,774	272	24,501
\$40,000 under \$45,000	11,251	21,747	524	200	22,472	266	22,206
\$45,000 under \$50,000	8,148	18,056	489	200	18,745	246	18,500
\$50,000 under \$60,000	9,470	24,642	834	397	25,872	405	25,474
\$60,000 under \$70,000	4,656	14,421	723	399	15,543	240	15,303
\$70,000 under \$80,000	2,476	8,924	568	313	9,806	162	9,644
\$80,000 under \$90,000	1,410	5,713	476	285	6,474	129	6,345
\$90,000 under \$100,000	882	3,982	381	228	4,591	67	4,524
\$100,000 under \$150,000	1,845	10,366	1,200	787	12,354	160	12,194
\$150,000 under \$200,000	646	5,240	599	499	6,339	169	6,171
\$200,000 under \$500,000	684	9,022	1,685	1,103	11,809	368	11,441
\$500,000 under \$1,000,000	103	2,712	936	697	4,346	223	4,123
\$1,000,000 or Over	60	3,981	2,325	4,854	11,160	541	10,619
Total	266,764	256,182	13,972	10,940	281,094	12,108	269,341
Under \$25,000	164,961	49,899	1,508	417	51,824	8,449	43,717
\$25,000 under \$50,000	79,571	117,279	2,736	961	120,976	1,195	119,785
\$50,000 under \$100,000	18,894	57,682	2,983	1,622	62,287	1,003	61,291
\$100,000 or Over	3,338	31,321	6,746	7,941	46,007	1,461	44,548

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-10 Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Tax	12% Tax	5% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income							
Under \$5,000	375,802	10	10	5	25	10	30
\$5,000 under \$10,000	300,304	98	17	5	119	59	63
\$10,000 under \$15,000	267,874	332	38	9	378	70	309
\$15,000 under \$20,000	246,637	616	50	12	678	58	620
\$20,000 under \$25,000	229,151	877	55	14	947	18	929
\$25,000 under \$30,000	203,688	1,143	61	17	1,220	12	1,208
\$30,000 under \$35,000	174,380	1,409	69	20	1,497	17	1,480
\$35,000 under \$40,000	149,721	1,670	80	24	1,775	23	1,753
\$40,000 under \$45,000	131,324	1,934	86	28	2,048	28	2,020
\$45,000 under \$50,000	114,737	2,196	92	33	2,320	34	2,287
\$50,000 under \$60,000	187,489	2,580	107	40	2,727	45	2,682
\$60,000 under \$70,000	142,490	3,111	128	53	3,292	59	3,233
\$70,000 under \$80,000	104,263	3,646	161	70	3,877	76	3,801
\$80,000 under \$90,000	75,060	4,178	200	94	4,472	89	4,383
\$90,000 under \$100,000	53,499	4,700	261	125	5,086	101	4,985
\$100,000 under \$150,000	113,971	5,916	441	241	6,598	134	6,469
\$150,000 under \$200,000	36,216	8,451	935	533	9,919	222	9,697
\$200,000 under \$500,000	41,644	13,921	2,037	1,416	17,374	516	16,859
\$500,000 under \$1,000,000	7,361	30,581	6,438	5,077	42,097	1,739	40,358
\$1,000,000 or Over	3,947	88,841	31,848	48,779	169,468	9,915	159,553
Total	2,959,558	1,932	179	136	2,246	71	2,178
Under \$25,000	1,419,768	334	31	9	374	42	337
\$25,000 under \$50,000	773,850	1,595	75	23	1,693	21	1,673
\$50,000 under \$100,000	562,801	3,326	150	64	3,540	66	3,474
\$100,000 or Over	203,139	10,514	1,684	1,652	13,850	477	13,377

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Single Filers

Table II-10SI Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Tax	12% Tax	5% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income							
Under \$5,000	294,921	6	3	2	11	10	18
\$5,000 under \$10,000	217,298	113	19	5	138	80	62
\$10,000 under \$15,000	165,959	438	46	11	494	65	430
\$15,000 under \$20,000	144,153	699	51	13	762	6	756
\$20,000 under \$25,000	131,738	963	54	14	1,032	10	1,022
\$25,000 under \$30,000	113,913	1,231	59	16	1,306	14	1,292
\$30,000 under \$35,000	89,100	1,508	69	20	1,597	21	1,576
\$35,000 under \$40,000	66,666	1,784	86	27	1,897	26	1,872
\$40,000 under \$45,000	49,240	2,059	109	36	2,205	32	2,172
\$45,000 under \$50,000	35,212	2,329	132	49	2,509	37	2,473
\$50,000 under \$60,000	43,631	2,689	193	71	2,953	46	2,908
\$60,000 under \$70,000	23,018	3,178	286	119	3,583	52	3,531
\$70,000 under \$80,000	12,939	3,615	421	193	4,229	69	4,161
\$80,000 under \$90,000	7,746	4,052	537	276	4,865	73	4,793
\$90,000 under \$100,000	4,999	4,426	748	386	5,560	92	5,468
\$100,000 under \$150,000	10,836	5,429	1,071	625	7,125	163	6,983
\$150,000 under \$200,000	3,530	7,490	1,835	1,158	10,483	272	10,212
\$200,000 under \$500,000	4,125	11,623	3,822	2,672	18,117	544	17,574
\$500,000 under \$1,000,000	716	24,622	10,805	8,296	43,722	1,846	41,876
\$1,000,000 or Over	442	83,746	37,492	52,351	173,589	9,586	164,005
Total	1,420,182	973	100	56	1,130	40	1,094
Under \$25,000	954,069	343	29	7	379	35	350
\$25,000 under \$50,000	354,131	1,629	81	25	1,735	23	1,713
\$50,000 under \$100,000	92,333	3,149	307	134	3,590	55	3,536
\$100,000 or Over	19,649	9,561	2,960	2,593	15,114	536	14,590
UNDER \$8,000	432,667	12	5	2	19	12	21
\$8,000 under \$14,000	215,246	361	42	10	412	119	294
Over \$14,000	772,269	1,683	170	99	1,952	34	1,918

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Separate Filers

Table II-10SE Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Tax	12% Tax	5% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income							
Under \$5,000	7,095	29	44	19	91	26	67
\$5,000 under \$10,000	6,491	207	18	4	229	5	226
\$10,000 under \$15,000	6,709	456	22	5	484	5	479
\$15,000 under \$20,000	6,879	717	21	7	745	7	738
\$20,000 under \$25,000	6,835	982	25	6	1,013	14	1,002
\$25,000 under \$30,000	6,051	1,248	35	11	1,294	18	1,276
\$30,000 under \$35,000	4,598	1,527	35	13	1,575	23	1,552
\$35,000 under \$40,000	3,431	1,804	72	19	1,895	25	1,870
\$40,000 under \$45,000	2,684	2,089	76	28	2,192	34	2,158
\$45,000 under \$50,000	1,945	2,370	79	35	2,484	43	2,441
\$50,000 under \$60,000	2,552	2,744	110	44	2,897	53	2,845
\$60,000 under \$70,000	1,444	3,256	192	85	3,532	54	3,478
\$70,000 under \$80,000	861	3,749	253	131	4,132	84	4,048
\$80,000 under \$90,000	547	4,147	382	248	4,777	100	4,677
\$90,000 under \$100,000	419	4,627	571	302	5,500	95	5,407
\$100,000 under \$150,000	860	5,706	838	510	7,054	161	6,896
\$150,000 under \$200,000	329	7,727	1,617	986	10,329	386	9,944
\$200,000 under \$500,000	464	13,394	3,017	2,061	18,473	799	17,674
\$500,000 under \$1,000,000	104	29,647	7,834	5,022	42,504	2,764	39,740
\$1,000,000 or Over	103	158,051	100,905	57,721	316,677	42,296	274,381
Total	60,401	1,646	281	156	2,082	108	1,975
Under \$25,000	34,009	478	26	8	513	12	502
\$25,000 under \$50,000	18,709	1,656	52	18	1,726	25	1,700
\$50,000 under \$100,000	5,823	3,287	210	104	3,601	65	3,536
\$100,000 or Over	1,860	17,756	7,452	4,402	29,610	2,839	26,772

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Joint Filers

Table II-10J Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Tax	12% Tax	5% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income							
Under \$5,000	51,180	26	50	27	104	11	99
\$5,000 under \$10,000	44,836	67	13	5	85	9	80
\$10,000 under \$15,000	56,885	147	35	10	192	81	113
\$15,000 under \$20,000	56,774	476	76	17	568	160	409
\$20,000 under \$25,000	57,054	733	85	21	839	42	798
\$25,000 under \$30,000	57,743	999	85	23	1,107	10	1,097
\$30,000 under \$35,000	61,121	1,275	85	23	1,383	13	1,370
\$35,000 under \$40,000	64,994	1,554	83	24	1,661	20	1,642
\$40,000 under \$45,000	68,149	1,837	76	24	1,937	25	1,912
\$45,000 under \$50,000	69,432	2,121	76	25	2,222	32	2,191
\$50,000 under \$60,000	131,836	2,539	80	29	2,649	45	2,604
\$60,000 under \$70,000	113,372	3,096	94	38	3,228	61	3,167
\$70,000 under \$80,000	87,987	3,650	120	49	3,820	77	3,743
\$80,000 under \$90,000	65,357	4,196	156	68	4,420	91	4,329
\$90,000 under \$100,000	47,199	4,734	203	93	5,030	102	4,928
\$100,000 under \$150,000	100,430	5,976	366	194	6,536	132	6,407
\$150,000 under \$200,000	31,711	8,572	828	454	9,854	214	9,640
\$200,000 under \$500,000	36,371	14,203	1,814	1,261	17,278	509	16,770
\$500,000 under \$1,000,000	6,438	31,327	5,888	4,693	41,908	1,704	40,204
\$1,000,000 or Over	3,342	87,785	28,850	47,454	164,089	8,977	155,112
Total	1,212,211	3,282	293	249	3,824	110	3,715
Under \$25,000	266,729	306	54	16	376	64	314
\$25,000 under \$50,000	321,439	1,584	81	24	1,688	21	1,668
\$50,000 under \$100,000	445,751	3,375	116	48	3,539	69	3,471
\$100,000 or Over	178,292	10,565	1,477	1,506	13,548	446	13,104
UNDER \$12,000	118,160	51	30	15	96	11	90
\$12,000 under \$21,000	102,914	397	66	15	479	139	341
Over \$21,000	991,137	3,967	348	301	4,616	119	4,498

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Head of Household Filers

Table II-10H Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Tax	12% Tax	5% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income							
Under \$5,000	22,606	5	3	1	9	10	8
\$5,000 under \$10,000	31,679	10	2	1	13	*	11
\$10,000 under \$15,000	38,321	124	7	2	134	89	47
\$15,000 under \$20,000	38,831	494	14	3	512	112	400
\$20,000 under \$25,000	33,524	762	16	4	783	12	770
\$25,000 under \$30,000	25,981	1,048	23	5	1,076	8	1,068
\$30,000 under \$35,000	19,561	1,345	27	10	1,382	10	1,371
\$35,000 under \$40,000	14,630	1,637	41	16	1,693	19	1,675
\$40,000 under \$45,000	11,251	1,933	47	18	1,997	24	1,974
\$45,000 under \$50,000	8,148	2,216	60	24	2,301	30	2,270
\$50,000 under \$60,000	9,470	2,602	88	42	2,732	43	2,690
\$60,000 under \$70,000	4,656	3,097	155	86	3,338	51	3,287
\$70,000 under \$80,000	2,476	3,604	230	127	3,961	65	3,895
\$80,000 under \$90,000	1,410	4,052	338	202	4,592	92	4,500
\$90,000 under \$100,000	882	4,515	432	259	5,205	76	5,129
\$100,000 under \$150,000	1,845	5,619	651	427	6,696	87	6,609
\$150,000 under \$200,000	646	8,111	927	773	9,812	262	9,552
\$200,000 under \$500,000	684	13,189	2,463	1,612	17,265	539	16,726
\$500,000 under \$1,000,000	103	26,330	9,092	6,771	42,193	2,161	40,031
\$1,000,000 or Over	60	66,343	38,749	80,908	186,001	9,009	176,991
Total	266,764	960	52	41	1,054	45	1,010
Under \$25,000	164,961	302	9	3	314	51	265
\$25,000 under \$50,000	79,571	1,474	34	12	1,520	15	1,505
\$50,000 under \$100,000	18,894	3,053	158	86	3,297	53	3,244
\$100,000 or Over	3,338	9,383	2,021	2,379	13,783	438	13,346

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-11 Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Tax	12% Tax	5% Tax	Total Tax	Credits	Net Tax After Credits
	%	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income							
Under \$5,000	12.70	0.06	0.72	0.51	0.14	1.86	0.17
\$5,000 under \$10,000	10.15	0.51	0.94	0.36	0.54	8.53	0.29
\$10,000 under \$15,000	9.05	1.55	1.90	0.62	1.53	8.99	1.29
\$15,000 under \$20,000	8.33	2.66	2.34	0.73	2.51	6.86	2.37
\$20,000 under \$25,000	7.74	3.52	2.40	0.80	3.26	1.99	3.30
\$25,000 under \$30,000	6.88	4.07	2.35	0.84	3.74	1.18	3.82
\$30,000 under \$35,000	5.89	4.30	2.27	0.86	3.93	1.44	4.00
\$35,000 under \$40,000	5.06	4.37	2.27	0.91	4.00	1.61	4.07
\$40,000 under \$45,000	4.44	4.44	2.14	0.92	4.05	1.74	4.12
\$45,000 under \$50,000	3.88	4.41	1.99	0.93	4.01	1.84	4.07
\$50,000 under \$60,000	6.34	8.46	3.80	1.86	7.69	4.07	7.80
\$60,000 under \$70,000	4.81	7.75	3.46	1.89	7.06	4.05	7.15
\$70,000 under \$80,000	3.52	6.65	3.18	1.81	6.08	3.79	6.15
\$80,000 under \$90,000	2.54	5.49	2.85	1.75	5.05	3.20	5.10
\$90,000 under \$100,000	1.81	4.40	2.64	1.67	4.09	2.58	4.14
\$100,000 under \$150,000	3.85	11.79	9.52	6.84	11.31	7.32	11.44
\$150,000 under \$200,000	1.22	5.35	6.41	4.81	5.40	3.85	5.45
\$200,000 under \$500,000	1.41	10.14	16.05	14.68	10.88	10.27	10.89
\$500,000 under \$1,000,000	0.25	3.94	8.97	9.30	4.66	6.12	4.61
\$1,000,000 or Over	0.13	6.13	23.79	47.93	10.06	18.70	9.77
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	47.97	8.30	8.31	3.02	7.98	28.23	7.43
\$25,000 under \$50,000	26.15	21.59	11.02	4.45	19.72	7.82	20.08
\$50,000 under \$100,000	19.02	32.75	15.93	8.97	29.97	17.70	30.34
\$100,000 or Over	6.86	37.36	64.73	83.55	42.33	46.26	42.16

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Single Filers

Table II-11SI Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Tax	12% Tax	5% Tax	Total Tax	Credits	Net Tax After Credits
	%	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income							
Under \$5,000	20.77	0.14	0.60	0.63	0.20	5.09	0.35
\$5,000 under \$10,000	15.30	1.78	2.96	1.48	1.87	30.52	0.87
\$10,000 under \$15,000	11.69	5.26	5.35	2.25	5.12	18.92	4.60
\$15,000 under \$20,000	10.15	7.28	5.18	2.30	6.85	1.57	7.02
\$20,000 under \$25,000	9.28	9.18	5.03	2.28	8.47	2.20	8.67
\$25,000 under \$30,000	8.02	10.15	4.71	2.30	9.28	2.75	9.48
\$30,000 under \$35,000	6.27	9.72	4.32	2.26	8.87	3.35	9.04
\$35,000 under \$40,000	4.69	8.60	4.02	2.30	7.89	3.01	8.03
\$40,000 under \$45,000	3.47	7.34	3.77	2.24	6.77	2.79	6.89
\$45,000 under \$50,000	2.48	5.93	3.26	2.16	5.51	2.30	5.61
\$50,000 under \$60,000	3.07	8.49	5.91	3.89	8.03	3.52	8.17
\$60,000 under \$70,000	1.62	5.29	4.63	3.44	5.14	2.10	5.23
\$70,000 under \$80,000	0.91	3.38	3.83	3.15	3.41	1.57	3.47
\$80,000 under \$90,000	0.55	2.27	2.93	2.69	2.35	0.99	2.39
\$90,000 under \$100,000	0.35	1.60	2.63	2.43	1.73	0.81	1.76
\$100,000 under \$150,000	0.76	4.26	8.16	8.53	4.81	3.10	4.87
\$150,000 under \$200,000	0.25	1.91	4.55	5.15	2.31	1.69	2.32
\$200,000 under \$500,000	0.29	3.47	11.08	13.89	4.66	3.94	4.67
\$500,000 under \$1,000,000	0.05	1.28	5.44	7.48	1.95	2.32	1.93
\$1,000,000 or Over	0.03	2.68	11.65	29.15	4.78	7.45	4.67
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	67.18	23.64	19.11	8.93	22.51	58.30	21.50
\$25,000 under \$50,000	24.94	41.74	20.08	11.28	38.31	14.20	39.04
\$50,000 under \$100,000	6.50	21.03	19.93	15.60	20.67	8.99	21.01
\$100,000 or Over	1.38	13.59	40.88	64.19	18.51	18.51	18.45
UNDER \$8,000	30.47	0.37	1.54	1.26	0.52	9.34	0.57
\$8,000 under \$14,000	15.16	5.62	6.30	2.65	5.53	44.93	4.08
Over \$14,000	54.38	94.01	92.16	96.09	93.95	45.73	95.35

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Separate Filers

Table II-11SE Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Tax	12% Tax	5% Tax	Total Tax	Credits	Net Tax After Credits
	%	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income							
Under \$5,000	11.75	0.21	1.84	1.40	0.51	2.86	0.40
\$5,000 under \$10,000	10.75	1.35	0.69	0.27	1.18	0.48	1.23
\$10,000 under \$15,000	11.11	3.08	0.89	0.37	2.58	0.50	2.70
\$15,000 under \$20,000	11.39	4.96	0.84	0.51	4.07	0.73	4.26
\$20,000 under \$25,000	11.32	6.76	1.01	0.44	5.51	1.43	5.74
\$25,000 under \$30,000	10.02	7.60	1.26	0.71	6.23	1.71	6.47
\$30,000 under \$35,000	7.61	7.06	0.94	0.64	5.76	1.61	5.98
\$35,000 under \$40,000	5.68	6.23	1.47	0.68	5.17	1.30	5.38
\$40,000 under \$45,000	4.44	5.64	1.20	0.79	4.68	1.39	4.86
\$45,000 under \$50,000	3.22	4.64	0.91	0.72	3.84	1.27	3.98
\$50,000 under \$60,000	4.23	7.05	1.65	1.18	5.88	2.08	6.09
\$60,000 under \$70,000	2.39	4.73	1.63	1.30	4.06	1.20	4.21
\$70,000 under \$80,000	1.43	3.25	1.28	1.20	2.83	1.11	2.92
\$80,000 under \$90,000	0.91	2.28	1.23	1.44	2.08	0.84	2.14
\$90,000 under \$100,000	0.69	1.95	1.41	1.34	1.83	0.61	1.90
\$100,000 under \$150,000	1.42	4.94	4.25	4.67	4.82	2.12	4.97
\$150,000 under \$200,000	0.54	2.56	3.14	3.45	2.70	1.94	2.74
\$200,000 under \$500,000	0.77	6.25	8.26	10.16	6.82	5.68	6.87
\$500,000 under \$1,000,000	0.17	3.10	4.81	5.55	3.51	4.40	3.46
\$1,000,000 or Over	0.17	16.38	61.31	63.19	25.94	66.73	23.69
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	56.31	16.36	5.27	2.98	13.86	6.02	14.32
\$25,000 under \$50,000	30.97	31.16	5.76	3.54	25.67	7.28	26.67
\$50,000 under \$100,000	9.64	19.25	7.21	6.47	16.67	5.83	17.26
\$100,000 or Over	3.08	33.23	81.76	87.02	43.79	80.87	41.74

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Joint Filers

Table II-11J Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Tax	12% Tax	5% Tax	Total Tax	Credits	Net Tax After Credits
	%	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income							
Under \$5,000	4.22	0.03	0.73	0.46	0.11	0.43	0.11
\$5,000 under \$10,000	3.70	0.08	0.16	0.08	0.08	0.29	0.08
\$10,000 under \$15,000	4.69	0.21	0.57	0.19	0.24	3.45	0.14
\$15,000 under \$20,000	4.68	0.68	1.21	0.31	0.70	6.80	0.52
\$20,000 under \$25,000	4.71	1.05	1.36	0.40	1.03	1.79	1.01
\$25,000 under \$30,000	4.76	1.45	1.38	0.44	1.38	0.44	1.41
\$30,000 under \$35,000	5.04	1.96	1.45	0.46	1.82	0.60	1.86
\$35,000 under \$40,000	5.36	2.54	1.52	0.51	2.33	0.98	2.37
\$40,000 under \$45,000	5.62	3.15	1.47	0.54	2.85	1.27	2.89
\$45,000 under \$50,000	5.73	3.70	1.48	0.58	3.33	1.66	3.38
\$50,000 under \$60,000	10.88	8.41	2.98	1.29	7.53	4.47	7.62
\$60,000 under \$70,000	9.35	8.82	3.01	1.43	7.89	5.20	7.97
\$70,000 under \$80,000	7.26	8.07	2.98	1.44	7.25	5.09	7.31
\$80,000 under \$90,000	5.39	6.89	2.87	1.48	6.23	4.44	6.28
\$90,000 under \$100,000	3.89	5.62	2.70	1.46	5.12	3.61	5.16
\$100,000 under \$150,000	8.28	15.08	10.36	6.45	14.16	9.91	14.29
\$150,000 under \$200,000	2.62	6.83	7.39	4.77	6.74	5.08	6.79
\$200,000 under \$500,000	3.00	12.98	18.57	15.19	13.55	13.84	13.54
\$500,000 under \$1,000,000	0.53	5.07	10.67	10.01	5.82	8.20	5.75
\$1,000,000 or Over	0.28	7.37	27.14	52.52	11.83	22.43	11.51
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	22.00	2.05	4.03	1.44	2.16	12.77	1.86
\$25,000 under \$50,000	26.52	12.80	7.31	2.53	11.71	4.95	11.91
\$50,000 under \$100,000	36.77	37.81	14.54	7.10	34.03	22.83	34.35
\$100,000 or Over	14.71	47.34	74.12	88.93	52.10	59.46	51.88
UNDER \$12,000	9.75	0.15	1.01	0.60	0.25	0.95	0.24
\$12,000 under \$21,000	8.49	1.03	1.92	0.52	1.06	10.71	0.78
Over \$21,000	81.76	98.82	97.07	98.89	98.69	88.34	98.98

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Head of Household Filers

Table II-11H Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Tax	12% Tax	5% Tax	Total Tax	Credits	Net Tax After Credits
	%	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income							
Under \$5,000	8.47	0.04	0.45	0.26	0.07	1.93	0.07
\$5,000 under \$10,000	11.88	0.12	0.47	0.26	0.14	0.64	0.13
\$10,000 under \$15,000	14.37	1.86	2.00	0.72	1.82	28.01	0.67
\$15,000 under \$20,000	14.56	7.49	3.99	1.18	7.07	35.77	5.77
\$20,000 under \$25,000	12.57	9.97	3.88	1.38	9.33	3.43	9.59
\$25,000 under \$30,000	9.74	10.63	4.24	1.27	9.95	1.70	10.31
\$30,000 under \$35,000	7.33	10.27	3.83	1.70	9.61	1.70	9.96
\$35,000 under \$40,000	5.48	9.35	4.25	2.15	8.81	2.25	9.10
\$40,000 under \$45,000	4.22	8.49	3.75	1.83	7.99	2.20	8.24
\$45,000 under \$50,000	3.05	7.05	3.50	1.82	6.67	2.03	6.87
\$50,000 under \$60,000	3.55	9.62	5.97	3.63	9.20	3.35	9.46
\$60,000 under \$70,000	1.75	5.63	5.18	3.64	5.53	1.98	5.68
\$70,000 under \$80,000	0.93	3.48	4.07	2.86	3.49	1.34	3.58
\$80,000 under \$90,000	0.53	2.23	3.41	2.60	2.30	1.07	2.36
\$90,000 under \$100,000	0.33	1.55	2.73	2.08	1.63	0.56	1.68
\$100,000 under \$150,000	0.69	4.05	8.59	7.19	4.39	1.32	4.53
\$150,000 under \$200,000	0.24	2.05	4.29	4.57	2.25	1.40	2.29
\$200,000 under \$500,000	0.26	3.52	12.06	10.08	4.20	3.04	4.25
\$500,000 under \$1,000,000	0.04	1.06	6.70	6.37	1.55	1.84	1.53
\$1,000,000 or Over	0.02	1.55	16.64	44.37	3.97	4.46	3.94
Total	100.00	100.00	100.00	100.00	100.00	100.00	1
Under \$25,000	61.84	19.48	10.79	3.81	18.44	69.78	16.23
\$25,000 under \$50,000	29.83	45.78	19.58	8.78	43.04	9.87	44.47
\$50,000 under \$100,000	7.08	22.52	21.35	14.82	22.16	8.28	22.76
\$100,000 or Over	1.25	12.23	48.28	72.59	16.37	12.07	16.54

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-12 Distribution of Income and Taxes by Income Quintile
with Percent and Cumulative Percent Distributions and Tax Burden Ratios
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income Quintile	Number of Returns	Total Income	Total Taxes	Percent Distribution			Cumulative Percent Distribution			Tax Burden Ratios
				Number of Returns	Total Income	Total Taxes	Number of Returns	Total Income	Total Taxes	
Lowest 20% - Under \$8,534	591,912	\$ 1,860,818	\$ 19,453	20.0 %	1.4 %	0.3 %	20.0 %	1.4 %	0.3 %	1.0%
Second 20% - \$8,534 to \$19,855	591,912	8,286,644	241,199	20.0	6.4	3.7	40.0	7.8	4.0	2.9%
Third 20% - \$19,855 to \$34,319	591,912	15,760,910	686,927	20.0	12.2	10.7	60.0	20.0	14.7	4.4%
Fourth 20% - \$34,319 to \$59,181	591,911	26,853,805	1,288,777	20.0	20.7	20.0	80.0	40.7	34.7	4.8%
Highest 20% - \$59,181 and over	591,911	76,899,048	4,209,541	20.0	59.3	65.3	100.0	100.0	100.0	5.5%
Total	2,959,558	\$ 129,661,226	\$ 6,445,896	100.0 %	100.0 %	100.0 %	--	--	--	5.0%

Addendum:										
Top 10 % - \$84,336 and over	295,956	\$ 56,144,018	\$ 3,161,926	10.0 %	43.3 %	49.1 %	--	--	--	5.6%
Top 5 % - \$115,708 and over	147,978	41,740,027	2,401,284	5.0	32.2	37.3	--	--	--	5.8%
Top 1 % - \$280,947 and over	29,596	22,406,403	1,314,969	1.0	17.3	20.4	--	--	--	5.9%

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Chart II-3:

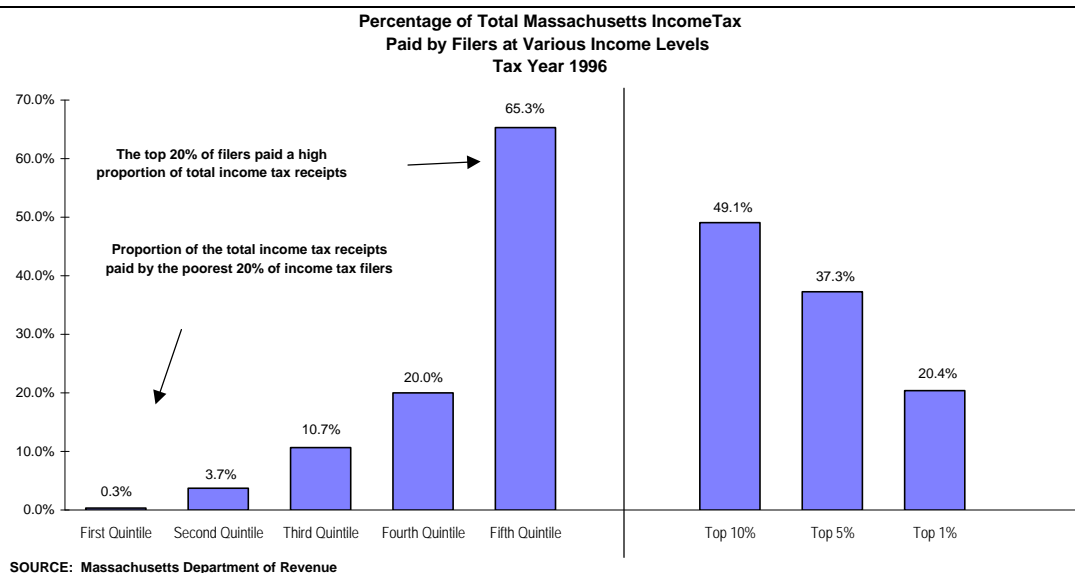
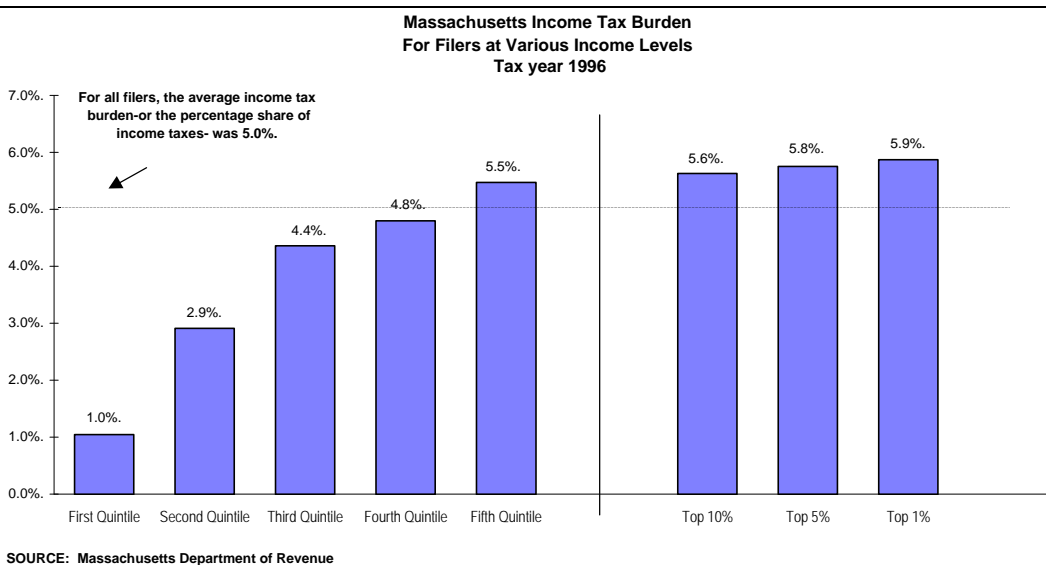


Chart II-4:



Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Wages	Wages	Pensions & Annuities	Pensions & Annuities	MA Bank Int. Before Exemp.	MA Bank Int. Before Exemp.
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	276,319	777,484	18,105	39,183	129,569	73,665
\$5,000 under \$10,000	234,087	1,594,794	39,060	167,485	124,119	148,131
\$10,000 under \$15,000	209,888	2,376,434	46,220	291,728	123,676	200,626
\$15,000 under \$20,000	208,642	3,346,698	36,556	284,633	116,800	179,334
\$20,000 under \$25,000	203,643	4,239,867	29,584	261,351	117,104	149,694
\$25,000 under \$30,000	185,709	4,740,449	24,751	237,069	114,560	126,641
\$30,000 under \$35,000	161,462	4,865,135	20,659	209,093	107,032	108,120
\$35,000 under \$40,000	139,983	4,858,909	17,542	181,485	99,169	96,470
\$40,000 under \$45,000	123,930	4,872,960	15,213	161,899	92,652	85,479
\$45,000 under \$50,000	108,947	4,780,695	13,272	140,458	85,062	75,720
\$50,000 under \$60,000	178,812	9,040,314	21,992	242,477	146,153	129,363
\$60,000 under \$70,000	136,578	8,131,595	16,915	192,292	117,143	104,326
\$70,000 under \$80,000	99,822	6,846,683	12,462	150,165	88,481	82,603
\$80,000 under \$90,000	71,737	5,521,177	9,025	122,275	65,090	64,304
\$90,000 under \$100,000	50,851	4,319,742	6,508	96,424	46,936	52,420
\$100,000 under \$150,000	106,418	10,827,472	15,092	273,113	101,026	140,416
\$150,000 under \$200,000	32,709	4,374,969	4,823	121,759	32,296	63,134
\$200,000 under \$500,000	36,504	7,374,995	5,694	168,092	37,513	109,630
\$500,000 under \$1,000,000	6,205	2,428,912	1,010	43,729	6,641	40,746
\$1,000,000 or Over	3,343	3,211,132	542	23,909	3,553	63,779
Total	2,575,589	98,530,417	355,025	3,408,618	1,754,575	2,094,599
Under \$25,000	1,132,579	12,335,277	169,525	1,044,380	611,268	751,449
\$25,000 under \$50,000	720,031	24,118,148	91,437	930,004	498,475	492,430
\$50,000 under \$100,000	537,800	33,859,511	66,902	803,633	463,803	433,016
\$100,000 or Over	185,179	28,217,480	27,161	630,601	181,029	417,704

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	MA Bank Int. After Exemp.	MA Bank Int. After Exemp.	Business Income	Business Income	Business Loss	Business Loss
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	62,464	63,412	18,200	49,405	8,639	-104,697
\$5,000 under \$10,000	69,562	137,206	25,549	128,654	3,688	-15,614
\$10,000 under \$15,000	72,117	188,639	24,318	181,314	3,920	-17,102
\$15,000 under \$20,000	63,103	168,334	22,058	203,102	4,265	-17,430
\$20,000 under \$25,000	59,383	139,089	19,838	205,626	4,445	-17,998
\$25,000 under \$30,000	56,812	116,368	18,091	201,208	4,546	-17,560
\$30,000 under \$35,000	53,063	98,229	17,362	200,248	4,440	-17,056
\$35,000 under \$40,000	49,099	86,931	16,745	202,696	4,367	-15,633
\$40,000 under \$45,000	45,631	76,178	16,150	201,122	4,163	-14,937
\$45,000 under \$50,000	41,778	66,697	15,346	203,158	3,908	-13,244
\$50,000 under \$60,000	71,988	112,781	26,397	372,904	6,442	-22,851
\$60,000 under \$70,000	58,439	89,953	21,193	347,179	5,249	-19,278
\$70,000 under \$80,000	45,935	71,039	15,824	291,139	3,973	-15,064
\$80,000 under \$90,000	35,731	55,348	12,182	263,453	3,007	-11,066
\$90,000 under \$100,000	27,181	45,712	9,198	235,500	2,220	-8,473
\$100,000 under \$150,000	65,370	125,124	23,109	813,525	4,930	-23,620
\$150,000 under \$200,000	23,315	57,965	9,292	508,405	1,734	-12,182
\$200,000 under \$500,000	30,022	103,317	11,425	971,408	2,096	-18,235
\$500,000 under \$1,000,000	5,833	39,572	1,738	252,339	371	-9,152
\$1,000,000 or Over	3,245	63,147	851	187,375	194	-13,099
Total	940,071	1,905,040	324,866	6,019,758	76,597	-404,291
Under \$25,000	326,629	696,680	109,963	768,099	24,957	-172,840
\$25,000 under \$50,000	246,383	444,404	83,694	1,008,432	21,424	-78,430
\$50,000 under \$100,000	239,274	374,833	84,794	1,510,174	20,891	-76,732
\$100,000 or Over	127,785	389,124	46,415	2,733,053	9,325	-76,288

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Rental, Royalty, REMIC, Partnership, S co Income	Rental, Royalty, REMIC, Partnership, S co Income	Rental, Royalty, REMIC, Partnership, S co Loss	Rental, Royalty, REMIC, Partnership, S co Loss	Unemployment Compensation	Unemployment Compensation
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	15,224	25,777	18,407	-589,624	7,118	12,207
\$5,000 under \$10,000	15,152	55,759	7,921	-38,181	18,897	44,054
\$10,000 under \$15,000	13,820	65,123	9,037	-49,420	25,336	69,559
\$15,000 under \$20,000	11,298	64,023	10,134	-55,901	23,858	74,335
\$20,000 under \$25,000	10,143	63,183	10,897	-60,761	19,650	68,121
\$25,000 under \$30,000	9,517	66,591	11,028	-61,377	16,016	58,739
\$30,000 under \$35,000	8,884	65,727	11,405	-61,354	13,990	52,915
\$35,000 under \$40,000	8,348	65,482	11,364	-63,209	12,445	46,826
\$40,000 under \$45,000	7,804	65,519	11,181	-63,587	11,121	41,610
\$45,000 under \$50,000	7,443	66,864	10,346	-60,721	10,031	37,199
\$50,000 under \$60,000	13,304	132,831	18,283	-106,229	16,486	61,158
\$60,000 under \$70,000	11,490	132,555	15,082	-91,946	11,140	42,117
\$70,000 under \$80,000	9,540	127,107	11,653	-74,665	6,716	25,310
\$80,000 under \$90,000	7,808	118,185	9,409	-62,831	4,018	15,608
\$90,000 under \$100,000	6,493	110,898	7,006	-51,100	2,380	8,978
\$100,000 under \$150,000	19,126	484,479	17,251	-133,677	3,778	15,443
\$150,000 under \$200,000	9,828	414,125	3,918	-55,109	801	3,588
\$200,000 under \$500,000	16,447	1,483,595	4,890	-123,607	493	2,207
\$500,000 under \$1,000,000	4,031	1,053,706	1,052	-62,124	51	226
\$1,000,000 or Over	2,292	2,401,568	704	-168,525	12	73
Total	207,992	7,063,097	200,968	-2,033,949	204,337	680,275
Under \$25,000	65,637	273,865	56,396	-793,888	94,859	268,276
\$25,000 under \$50,000	41,996	330,183	55,324	-310,249	63,603	237,290
\$50,000 under \$100,000	48,635	621,575	61,433	-386,772	40,740	153,171
\$100,000 or Over	51,724	5,837,473	27,815	-543,041	5,135	21,538

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Other 5.95% Income *	Other 5.95% Income *	Total 5.95% Income	Total 5.95% Income
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	12,228	28,880	350,090	302,026
\$5,000 under \$10,000	19,102	51,095	298,011	2,125,251
\$10,000 under \$15,000	21,455	77,750	266,769	3,184,025
\$15,000 under \$20,000	18,848	78,059	246,052	4,145,853
\$20,000 under \$25,000	16,970	79,831	228,768	4,978,309
\$25,000 under \$30,000	15,176	75,443	203,407	5,416,932
\$30,000 under \$35,000	13,654	73,947	174,181	5,486,885
\$35,000 under \$40,000	12,106	68,804	149,565	5,432,292
\$40,000 under \$45,000	11,059	64,414	131,208	5,405,176
\$45,000 under \$50,000	10,270	60,624	114,628	5,281,730
\$50,000 under \$60,000	17,509	116,492	187,357	9,949,877
\$60,000 under \$70,000	13,975	98,328	142,379	8,922,795
\$70,000 under \$80,000	10,891	83,682	104,172	7,505,395
\$80,000 under \$90,000	8,304	70,664	74,997	6,092,813
\$90,000 under \$100,000	6,301	59,913	53,438	4,817,592
\$100,000 under \$150,000	15,837	222,178	113,809	12,604,037
\$150,000 under \$200,000	6,478	128,477	36,137	5,541,998
\$200,000 under \$500,000	9,364	239,309	41,547	10,201,081
\$500,000 under \$1,000,000	2,065	107,577	7,328	3,854,786
\$1,000,000 or Over	1,353	170,974	3,927	5,8765
Total	242,945	1,956,442	2,927,770	117,125,407
Under \$25,000	88,603	315,615	1,389,690	14,735,464
\$25,000 under \$50,000	62,265	343,233	772,989	27,023,015
\$50,000 under \$100,000	56,980	429,079	562,343	37,288,473
\$100,000 or Over	35,097	868,516	202,748	38,078,455

* Includes alimony received, winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Interest & Dividends	Interest & Dividends	Short Term Capital Gain Collections	Short Term Capital Gain Collections
	Count	\$, 000	Count	\$, 000
Under \$5,000	38,213	105,253	2,105	12,829
\$5,000 under \$10,000	38,960	95,180	1,864	2,819
\$10,000 under \$15,000	47,102	84,342	910	1,640
\$15,000 under \$20,000	52,564	119,640	5,580	7,069
\$20,000 under \$25,000	45,961	98,832	6,813	12,337
\$25,000 under \$30,000	38,655	103,239	4,017	10,140
\$30,000 under \$35,000	42,708	88,992	4,480	10,234
\$35,000 under \$40,000	41,883	99,702	3,448	8,527
\$40,000 under \$45,000	44,172	96,071	2,745	13,173
\$45,000 under \$50,000	39,380	90,966	2,850	8,772
\$50,000 under \$60,000	62,068	172,573	6,482	20,691
\$60,000 under \$70,000	57,381	148,358	8,312	23,265
\$70,000 under \$80,000	47,016	124,198	4,865	19,571
\$80,000 under \$90,000	42,923	110,589	8,017	24,003
\$90,000 under \$100,000	34,983	96,956	5,144	25,942
\$100,000 under \$150,000	80,904	369,709	16,343	60,072
\$150,000 under \$200,000	21,928	225,559	4,061	38,547
\$200,000 under \$500,000	32,264	588,634	9,629	135,684
\$500,000 under \$1,000,000	4,922	321,948	2,352	89,639
\$1,000,000 or Over	3,079	707,527	1,819	358,622
Total	817,066	3,848,267	101,836	883,576
Under \$25,000	222,800	503,247	17,272	36,694
\$25,000 under \$50,000	206,798	478,970	17,540	50,847
\$50,000 under \$100,000	244,371	652,673	32,820	113,472
\$100,000 or Over	143,097	2,213,377	34,204	682,564

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Long Term Cap. Gains Excl. Collectibles	Long Term Cap. Gains Excl. Collectibles	Total 12% Income	Total 12% Income
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000
Under \$5,000	14,807	53,319	33,033	50,712
\$5,000 under \$10,000	19,109	40,603	47,519	68,684
\$10,000 under \$15,000	20,211	53,520	51,981	96,636
\$15,000 under \$20,000	19,257	58,949	47,660	103,252
\$20,000 under \$25,000	18,957	63,978	45,666	105,868
\$25,000 under \$30,000	18,809	67,228	44,986	103,493
\$30,000 under \$35,000	18,504	68,706	43,555	100,052
\$35,000 under \$40,000	18,103	73,161	42,429	99,860
\$40,000 under \$45,000	17,369	73,725	40,292	94,195
\$45,000 under \$50,000	16,651	74,984	38,698	87,850
\$50,000 under \$60,000	30,356	149,588	69,947	167,559
\$60,000 under \$70,000	27,016	151,580	60,479	152,419
\$70,000 under \$80,000	22,991	145,346	50,002	140,208
\$80,000 under \$90,000	19,502	140,623	40,000	125,305
\$90,000 under \$100,000	16,107	133,846	31,152	116,162
\$100,000 under \$150,000	44,000	549,171	76,459	419,295
\$150,000 under \$200,000	18,169	386,264	27,902	282,130
\$200,000 under \$500,000	24,815	1,179,059	34,020	706,827
\$500,000 under \$1,000,000	5,090	747,481	6,309	394,935
\$1,000,000 or Over	3,103	3,861,696	3,502	1,047,547
Total	392,926	8,072,828	835,591	4,462,991
Under \$25,000	92,341	270,369	225,859	425,153
\$25,000 under \$50,000	89,436	357,804	209,960	485,450
\$50,000 under \$100,000	115,972	720,983	251,580	701,653
\$100,000 or Over	95,177	6,723,672	148,192	2,850,734

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Wages	Wages	Pensions & Annuities	Pensions & Annuities	MA Bank Int. Before Exemp.	MA Bank Int. Before Exemp.
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	232,592	595,927	10,536	20,030	100,704	44,021
\$5,000 under \$10,000	175,102	1,190,556	23,353	99,080	88,381	98,406
\$10,000 under \$15,000	135,165	1,555,382	21,707	131,041	73,334	113,204
\$15,000 under \$20,000	126,079	2,068,664	15,081	109,109	65,074	89,398
\$20,000 under \$25,000	120,264	2,566,557	11,470	90,036	64,905	71,816
\$25,000 under \$30,000	106,060	2,776,414	9,286	77,564	62,906	59,805
\$30,000 under \$35,000	83,800	2,592,138	7,111	62,370	54,446	47,654
\$35,000 under \$40,000	62,795	2,235,283	5,394	50,082	44,475	40,159
\$40,000 under \$45,000	46,208	1,856,974	4,145	44,194	35,139	34,130
\$45,000 under \$50,000	33,017	1,471,449	3,104	34,717	26,309	27,727
\$50,000 under \$60,000	40,380	2,040,356	4,157	52,606	33,808	41,797
\$60,000 under \$70,000	20,941	1,224,382	2,396	36,442	18,517	26,961
\$70,000 under \$80,000	11,395	749,414	1,526	26,670	10,481	18,138
\$80,000 under \$90,000	6,653	483,274	965	19,187	6,313	11,746
\$90,000 under \$100,000	4,146	327,810	644	14,516	4,138	9,075
\$100,000 under \$150,000	8,573	801,166	1,541	41,109	9,037	20,600
\$150,000 under \$200,000	2,604	325,389	442	15,613	2,986	9,057
\$200,000 under \$500,000	2,916	543,784	570	21,687	3,537	12,539
\$500,000 under \$1,000,000	465	155,999	76	2,918	607	3,938
\$1,000,000 or Over	305	249,727	55	1,786	362	5,584
Total	1,219,460	25,810,646	123,559	950,755	705,459	785,755
Under \$25,000	789,202	7,977,087	82,147	449,295	392,398	416,846
\$25,000 under \$50,000	331,880	10,932,258	29,040	268,927	223,275	209,475
\$50,000 under \$100,000	83,515	4,825,236	9,688	149,420	73,257	107,717
\$100,000 or Over	14,863	2,076,066	2,684	83,113	16,529	51,718
UNDER \$8,000	345,913	1,275,591	22,827	65,175	154,310	91,791
\$8,000 under \$14,000	171,449	1,722,516	29,165	161,167	94,683	143,361
Over \$14,000	702,098	22,812,538	71,567	724,413	456,466	550,603

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	MA Bank Int. After Exemp.	MA Bank Int. After Exemp.	Business Income	Business Income	Business Loss	Business Loss
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	44,642	37,718	12,032	26,037	4,718	-47,909
\$5,000 under \$10,000	47,207	92,315	15,575	76,701	2,083	-7,012
\$10,000 under \$15,000	40,795	108,021	11,891	86,551	1,879	-6,316
\$15,000 under \$20,000	33,447	84,956	9,243	83,385	1,959	-6,712
\$20,000 under \$25,000	31,770	67,472	7,345	76,483	1,804	-5,734
\$25,000 under \$30,000	31,119	55,540	5,970	67,990	1,660	-5,505
\$30,000 under \$35,000	28,069	43,850	4,921	58,399	1,488	-4,758
\$35,000 under \$40,000	24,099	36,947	3,927	51,676	1,165	-3,267
\$40,000 under \$45,000	20,184	31,507	3,249	45,536	1,012	-3,100
\$45,000 under \$50,000	16,120	25,689	2,564	40,008	772	-2,334
\$50,000 under \$60,000	22,144	39,075	3,594	65,526	913	-3,133
\$60,000 under \$70,000	12,602	25,438	2,189	52,166	611	-2,320
\$70,000 under \$80,000	7,536	17,248	1,455	43,175	331	-1,340
\$80,000 under \$90,000	4,610	11,205	1,018	36,492	194	-878
\$90,000 under \$100,000	3,128	8,715	713	29,455	150	-871
\$100,000 under \$150,000	7,197	19,795	1,794	92,356	341	-2,229
\$150,000 under \$200,000	2,507	8,783	651	46,469	124	-1,223
\$200,000 under \$500,000	3,128	12,206	707	72,304	168	-2,108
\$500,000 under \$1,000,000	536	3,881	101	18,793	27	-614
\$1,000,000 or Over	340	5,548	58	14,066	14	-316
Total	381,180	735,911	88,997	1,083,569	21,413	-107,681
Under \$25,000	197,861	390,483	56,086	349,157	12,443	-73,684
\$25,000 under \$50,000	119,591	193,533	20,631	263,609	6,097	-18,964
\$50,000 under \$100,000	50,020	101,682	8,969	226,814	2,199	-8,543
\$100,000 or Over	13,708	50,213	3,311	243,989	674	-6,490
UNDER \$8,000	71,791	81,895	21,559	67,833	5,990	-52,600
\$8,000 under \$14,000	53,671	136,609	15,871	104,568	2,314	-7,408
Over \$14,000	255,718	517,407	51,567	911,168	13,109	-47,673

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Rental, Royalty, REMIC, Partnership, S co Income	Rental, Royalty, REMIC, Partnership, S co Income	Rental, Royalty, REMIC, Partnership, S co Loss	Rental, Royalty, REMIC, Partnership, S co Loss	Unemployment Compensation	Unemployment Compensation
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	7,076	11,010	7,647	-134,156	4,437	7,020
\$5,000 under \$10,000	8,202	27,564	3,867	-14,932	11,701	25,798
\$10,000 under \$15,000	6,176	27,309	3,695	-16,045	14,327	36,539
\$15,000 under \$20,000	4,688	25,309	3,916	-18,144	12,982	38,017
\$20,000 under \$25,000	4,012	23,756	4,075	-19,443	9,827	32,142
\$25,000 under \$30,000	3,624	22,897	4,005	-18,771	6,786	24,015
\$30,000 under \$35,000	3,103	20,219	3,924	-17,447	4,525	16,703
\$35,000 under \$40,000	2,676	18,314	3,495	-16,313	2,810	10,269
\$40,000 under \$45,000	2,356	17,885	3,060	-15,485	1,732	5,996
\$45,000 under \$50,000	1,940	16,119	2,348	-12,388	1,066	3,667
\$50,000 under \$60,000	2,956	30,279	3,432	-18,311	1,136	3,634
\$60,000 under \$70,000	2,067	26,579	2,183	-12,086	481	1,669
\$70,000 under \$80,000	1,508	23,317	1,376	-8,717	231	842
\$80,000 under \$90,000	1,044	19,664	960	-6,474	117	435
\$90,000 under \$100,000	823	18,608	652	-5,293	78	236
\$100,000 under \$150,000	2,310	76,849	1,476	-12,331	114	512
\$150,000 under \$200,000	1,109	59,528	365	-4,105	28	115
\$200,000 under \$500,000	1,635	161,749	451	-10,451	16	70
\$500,000 under \$1,000,000	366	112,288	99	-6,330	.	.
\$1,000,000 or Over	272	357,668	64	-11,412	.	.
Total	57,943	1,096,909	51,090	-378,633	72,394	207,681
Under \$25,000	30,154	114,948	23,200	-202,721	53,274	139,517
\$25,000 under \$50,000	13,699	95,434	16,832	-80,402	16,919	60,651
\$50,000 under \$100,000	8,398	118,447	8,603	-50,881	2,043	6,817
\$100,000 or Over	5,692	768,081	2,455	-44,630	158	698
UNDER \$8,000	12,243	27,332	9,971	-143,208	10,803	20,243
\$8,000 under \$14,000	8,168	33,336	4,523	-18,772	16,780	41,378
Over \$14,000	37,532	1,036,242	36,596	-216,653	44,811	146,060

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Other 5.95% Income *	Other 5.95% Income *	Total 5.95% Income	Total 5.95% Income
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	7,313	12,509	275,937	528,187
\$5,000 under \$10,000	11,280	29,434	215,362	1,519,503
\$10,000 under \$15,000	10,094	36,068	165,101	1,958,551
\$15,000 under \$20,000	8,176	33,437	143,726	2,418,019
\$20,000 under \$25,000	7,036	32,037	131,478	2,863,306
\$25,000 under \$30,000	6,236	29,556	113,732	3,029,701
\$30,000 under \$35,000	5,202	26,544	88,967	2,798,019
\$35,000 under \$40,000	4,280	24,004	66,571	2,406,996
\$40,000 under \$45,000	3,448	21,826	49,166	2,005,333
\$45,000 under \$50,000	2,680	17,778	35,149	1,594,705
\$50,000 under \$60,000	3,780	33,245	43,550	2,243,277
\$60,000 under \$70,000	2,216	23,394	22,964	1,375,663
\$70,000 under \$80,000	1,418	18,698	12,891	869,307
\$80,000 under \$90,000	914	14,997	7,714	577,902
\$90,000 under \$100,000	672	10,410	4,968	403,586
\$100,000 under \$150,000	1,656	44,499	10,757	1,061,726
\$150,000 under \$200,000	590	18,543	3,493	469,112
\$200,000 under \$500,000	847	40,887	4,084	840,129
\$500,000 under \$1,000,000	152	15,509	702	302,444
\$1,000,000 or Over	118	11,277	434	628,343
Total	78,108	494,653	1,396,746	29,893,811
Under \$25,000	43,899	143,485	931,604	9,287,567
\$25,000 under \$50,000	21,846	119,709	353,585	11,834,754
\$50,000 under \$100,000	9,000	100,744	92,087	5,469,736
\$100,000 or Over	3,363	130,715	19,470	3,301,754
UNDER \$8,000	13,896	28,578	412,314	1,370,839
\$8,000 under \$14,000	13,048	42,745	213,927	2,216,139
Over \$14,000	51,164	423,331	770,505	26,306,833

* Includes alimony received, winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Interest & Dividends	Interest & Dividends	Short Term Capital Gain Collections	Short Term Capital Gain Collections
	Count	\$, 000	Count	\$, 000
Under \$5,000	26,201	46,924	1,673	3,948
\$5,000 under \$10,000	30,631	74,715	1,679	2,477
\$10,000 under \$15,000	17,956	51,306	144	1,212
\$15,000 under \$20,000	29,020	67,392	2,847	2,325
\$20,000 under \$25,000	20,900	56,754	1,584	4,516
\$25,000 under \$30,000	20,058	54,579	1,771	3,607
\$30,000 under \$35,000	22,059	46,361	2,828	4,200
\$35,000 under \$40,000	21,776	48,264	2,380	5,781
\$40,000 under \$45,000	15,744	45,285	572	4,401
\$45,000 under \$50,000	13,684	30,376	707	4,484
\$50,000 under \$60,000	29,948	69,902	1,940	10,437
\$60,000 under \$70,000	12,888	53,618	4,138	8,211
\$70,000 under \$80,000	8,474	36,576	1,078	9,925
\$80,000 under \$90,000	6,678	34,223	2,040	5,411
\$90,000 under \$100,000	2,419	28,548	695	8,843
\$100,000 under \$150,000	6,224	78,943	761	11,892
\$150,000 under \$200,000	4,580	51,203	494	7,329
\$200,000 under \$500,000	2,740	116,825	958	19,047
\$500,000 under \$1,000,000	689	55,099	229	15,138
\$1,000,000 or Over	429	107,713	217	34,648
Total	293,098	1,154,607	28,735	167,832
Under \$25,000	124,708	297,091	7,927	14,478
\$25,000 under \$50,000	93,321	224,865	8,258	22,474
\$50,000 under \$100,000	60,407	222,867	9,891	42,826
\$100,000 or Over	14,662	409,783	2,659	88,054
UNDER \$8,000	43,191	71,117	2,201	4,644
\$8,000 under \$14,000	28,823	87,285	1,295	2,992
Over \$14,000	221,084	996,205	25,239	160,195

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Long Term Cap. Gains Excl. Collectibles	Long Term Cap. Gains Excl. Collectibles	Total 12% Income	Total 12% Income
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	11,627	20,377	24,400	22,575
\$5,000 under \$10,000	14,920	30,828	35,063	51,732
\$10,000 under \$15,000	13,235	35,662	30,517	63,440
\$15,000 under \$20,000	11,416	36,542	25,330	61,378
\$20,000 under \$25,000	10,504	36,166	23,516	59,633
\$25,000 under \$30,000	10,372	36,590	23,242	55,798
\$30,000 under \$35,000	9,801	35,934	21,659	51,208
\$35,000 under \$40,000	8,995	36,552	19,386	47,714
\$40,000 under \$45,000	7,872	35,639	16,453	44,738
\$45,000 under \$50,000	6,662	34,355	13,467	38,619
\$50,000 under \$60,000	10,167	61,785	19,523	70,111
\$60,000 under \$70,000	6,825	54,603	12,099	54,925
\$70,000 under \$80,000	4,442	49,969	7,618	45,379
\$80,000 under \$90,000	3,127	42,718	4,859	34,687
\$90,000 under \$100,000	2,207	38,555	3,333	31,154
\$100,000 under \$150,000	5,485	135,366	7,846	96,699
\$150,000 under \$200,000	1,980	81,736	2,758	53,993
\$200,000 under \$500,000	2,643	220,450	3,335	131,379
\$500,000 under \$1,000,000	498	118,795	613	64,468
\$1,000,000 or Over	345	462,786	382	138,094
Total	143,123	1,605,407	295,399	1,217,724
Under \$25,000	61,702	159,574	138,826	258,758
\$25,000 under \$50,000	43,702	179,070	94,207	238,077
\$50,000 under \$100,000	26,768	247,630	47,432	236,256
\$100,000 or Over	10,951	1,019,133	14,934	484,633
UNDER \$8,000	20,488	37,736	45,022	50,324
\$8,000 under \$14,000	16,829	42,169	39,504	74,789
Over \$14,000	105,806	1,525,502	210,873	1,092,611

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Wages	Wages	Pensions & Annuities	Pensions & Annuities	MA Bank Int. Before Exemp.	MA Bank Int. Before Exemp.
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	4,248	16,783	260	643	1,827	1,075
\$5,000 under \$10,000	5,289	37,020	399	1,603	1,847	1,091
\$10,000 under \$15,000	5,879	68,987	391	2,194	2,025	1,293
\$15,000 under \$20,000	6,273	104,532	356	2,280	2,303	1,059
\$20,000 under \$25,000	6,397	137,660	354	2,192	2,536	1,172
\$25,000 under \$30,000	5,690	149,626	347	2,261	2,588	1,219
\$30,000 under \$35,000	4,337	134,945	270	1,992	2,166	1,080
\$35,000 under \$40,000	3,231	115,471	198	1,567	1,798	1,083
\$40,000 under \$45,000	2,524	101,621	187	1,996	1,576	827
\$45,000 under \$50,000	1,843	83,399	108	998	1,200	651
\$50,000 under \$60,000	2,364	120,397	188	2,260	1,682	1,318
\$60,000 under \$70,000	1,323	78,300	122	1,747	960	739
\$70,000 under \$80,000	760	51,581	64	1,153	557	623
\$80,000 under \$90,000	474	33,924	54	929	387	470
\$90,000 under \$100,000	350	28,208	45	816	309	354
\$100,000 under \$150,000	677	67,042	102	2,374	627	843
\$150,000 under \$200,000	261	31,993	40	1,053	243	765
\$200,000 under \$500,000	353	70,028	48	2,002	351	1,096
\$500,000 under \$1,000,000	72	25,588	13	1,121	81	531
\$1,000,000 or Over	75	64,901	10	1,000	83	6,555
Total	52,420	1,522,005	3,556	32,182	25,146	23,845
Under \$25,000	28,086	364,981	1,760	8,913	10,538	5,689
\$25,000 under \$50,000	17,625	585,061	1,110	8,814	9,328	4,861
\$50,000 under \$100,000	5,271	312,410	473	6,906	3,895	3,504
\$100,000 or Over	1,438	259,552	213	7,550	1,385	9,790

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	MA Bank Int. After Exemp.	MA Bank Int. After Exemp.	Business Income	Business Income	Business Loss	Business Loss
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	927	949	779	1,868	397	-3,583
\$5,000 under \$10,000	847	972	878	4,838	106	-491
\$10,000 under \$15,000	879	1,163	758	6,174	106	-344
\$15,000 under \$20,000	928	919	638	7,020	99	-471
\$20,000 under \$25,000	1,047	1,014	533	6,601	120	-409
\$25,000 under \$30,000	1,098	1,054	443	6,303	94	-331
\$30,000 under \$35,000	959	940	354	5,470	88	-326
\$35,000 under \$40,000	865	961	260	4,416	70	-255
\$40,000 under \$45,000	762	718	224	4,171	70	-270
\$45,000 under \$50,000	608	567	159	2,978	49	-199
\$50,000 under \$60,000	936	1,192	278	6,616	84	-304
\$60,000 under \$70,000	573	666	165	4,250	42	-189
\$70,000 under \$80,000	328	580	120	3,873	30	-89
\$80,000 under \$90,000	271	437	84	3,699	18	-67
\$90,000 under \$100,000	214	329	81	3,953	13	-77
\$100,000 under \$150,000	439	790	180	10,359	30	-199
\$150,000 under \$200,000	190	744	68	4,080	13	-62
\$200,000 under \$500,000	306	1,064	82	7,816	23	-656
\$500,000 under \$1,000,000	73	523	17	1,668	#	#
\$1,000,000 or Over	78	6,547	18	3,444	#	#
Total	12,328	22,127	6,119	99,598	1,459	-13,212
Under \$25,000	4,628	5,017	3,586	26,501	828	-5,298
\$25,000 under \$50,000	4,292	4,239	1,440	23,339	371	-1,383
\$50,000 under \$100,000	2,322	3,204	728	22,391	187	-725
\$100,000 or Over	1,086	9,667	365	27,367	73	-5,806

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Rental, Royalty, REMIC, Partnership, S co Income	Rental, Royalty, REMIC, Partnership, S co Income	Rental, Royalty, REMIC, Partnership, S co Loss	Rental, Royalty, REMIC, Partnership, S co Loss	Unemployment Compensation	Unemployment Compensation
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	382	770	498	- 68,935	233	476
\$5,000 under \$10,000	277	1,201	151	- 662	569	1,552
\$10,000 under \$15,000	227	1,416	160	- 1,053	738	2,318
\$15,000 under \$20,000	209	1,642	192	- 1,250	685	2,269
\$20,000 under \$25,000	210	1,848	221	- 1,236	601	2,219
\$25,000 under \$30,000	205	1,747	208	- 987	408	1,658
\$30,000 under \$35,000	176	1,812	153	- 1,039	271	1,243
\$35,000 under \$40,000	143	1,637	147	- 837	178	732
\$40,000 under \$45,000	150	1,675	124	- 833	121	490
\$45,000 under \$50,000	108	1,263	84	- 505	62	170
\$50,000 under \$60,000	197	2,852	143	- 734	74	276
\$60,000 under \$70,000	151	2,966	99	- 550	29	104
\$70,000 under \$80,000	107	2,281	56	- 331	17	67
\$80,000 under \$90,000	88	2,291	41	- 366	5	12
\$90,000 under \$100,000	74	1,605	36	- 680	3	19
\$100,000 under \$150,000	181	6,506	76	- 1,194	8	31
\$150,000 under \$200,000	112	6,678	30	- 1,057	3	10
\$200,000 under \$500,000	205	25,899	44	- 2,289	#	#
\$500,000 under \$1,000,000	57	22,758	17	- 1,225	#	#
\$1,000,000 or Over	58	200,386	18	- 3,599	.	.
Total	3,317	289,235	2,498	- 89,362	4,008	13,647
Under \$25,000	1,305	6,877	1,222	- 73,136	2,826	8,833
\$25,000 under \$50,000	782	8,134	716	- 4,200	1,040	4,294
\$50,000 under \$100,000	617	11,996	375	- 2,661	128	478
\$100,000 or Over	613	262,228	185	- 9,365	14	43

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Other 5.95% Income *	Other 5.95% Income *	Total 5.95% Income	Total 5.95% Income
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	259	1,038	6,253	-49,991
\$5,000 under \$10,000	316	946	6,456	46,977
\$10,000 under \$15,000	320	1,293	6,691	82,149
\$15,000 under \$20,000	310	1,289	6,871	118,229
\$20,000 under \$25,000	355	1,579	6,827	151,468
\$25,000 under \$30,000	304	1,393	6,042	162,725
\$30,000 under \$35,000	246	1,181	4,594	146,218
\$35,000 under \$40,000	198	1,203	3,425	124,895
\$40,000 under \$45,000	166	989	2,677	110,556
\$45,000 under \$50,000	112	895	1,938	89,566
\$50,000 under \$60,000	209	1,742	2,548	134,297
\$60,000 under \$70,000	130	1,273	1,440	88,568
\$70,000 under \$80,000	68	983	857	60,098
\$80,000 under \$90,000	57	991	544	41,850
\$90,000 under \$100,000	63	1,078	419	35,252
\$100,000 under \$150,000	120	2,635	854	88,343
\$150,000 under \$200,000	53	1,908	326	45,347
\$200,000 under \$500,000	70	2,971	459	106,836
\$500,000 under \$1,000,000	29	3,254	102	53,675
\$1,000,000 or Over	30	7,019	99	274,822
Total	3,415	35,659	59,422	1,911,880
Under \$25,000	1,560	6,145	33,098	348,832
\$25,000 under \$50,000	1,026	5,660	18,676	633,960
\$50,000 under \$100,000	527	6,067	5,808	360,065
\$100,000 or Over	302	17,787	1,840	569,023

* Includes alimony received, winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Interest & Dividends	Interest & Dividends	Short Term Capital Gain Collections	Short Term Capital Gain Collections
	Count	\$, 000	Count	\$, 000
Under \$5,000	2,802	4,558	8	1,329
\$5,000 under \$10,000	400	1,539	.	.
\$10,000 under \$15,000	1,836	2,785	.	.
\$15,000 under \$20,000	1,285	762	988	475
\$20,000 under \$25,000	304	374	.	.
\$25,000 under \$30,000	334	557	.	.
\$30,000 under \$35,000	353	1,684	.	.
\$35,000 under \$40,000	1,011	1,550	.	.
\$40,000 under \$45,000	260	327	.	.
\$45,000 under \$50,000	208	332	.	.
\$50,000 under \$60,000	517	3,173	.	.
\$60,000 under \$70,000	243	726	.	.
\$70,000 under \$80,000	158	1,167	.	.
\$80,000 under \$90,000	103	840	4	247
\$90,000 under \$100,000	143	3,048	12	500
\$100,000 under \$150,000	258	4,818	48	701
\$150,000 under \$200,000	85	2,253	5	344
\$200,000 under \$500,000	271	13,020	25	923
\$500,000 under \$1,000,000	132	5,752	106	1,697
\$1,000,000 or Over	73	41,219	39	45,584
Total	10,776	90,484	1,235	51,800
Under \$25,000	6,627	10,017	996	1,804
\$25,000 under \$50,000	2,166	4,450	.	.
\$50,000 under \$100,000	1,164	8,954	16	747
\$100,000 or Over	819	67,062	223	49,249

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Long Term Cap. Gains Excl. Collectibles	Long Term Cap. Gains Excl. Collectibles	Total 12% Income	Total 12% Income
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000
Under \$5,000	262	2,632	754	2,593
\$5,000 under \$10,000	253	502	723	982
\$10,000 under \$15,000	313	688	844	1,257
\$15,000 under \$20,000	292	964	839	1,188
\$20,000 under \$25,000	319	821	909	1,421
\$25,000 under \$30,000	352	1,334	932	1,775
\$30,000 under \$35,000	320	1,197	830	1,328
\$35,000 under \$40,000	318	1,276	776	2,072
\$40,000 under \$45,000	300	1,494	691	1,689
\$45,000 under \$50,000	274	1,356	549	1,280
\$50,000 under \$60,000	432	2,221	947	2,331
\$60,000 under \$70,000	304	2,449	622	2,309
\$70,000 under \$80,000	200	2,250	395	1,812
\$80,000 under \$90,000	166	2,715	290	1,742
\$90,000 under \$100,000	140	2,530	246	1,994
\$100,000 under \$150,000	327	8,779	533	6,004
\$150,000 under \$200,000	158	6,485	230	4,433
\$200,000 under \$500,000	254	19,128	340	11,667
\$500,000 under \$1,000,000	59	10,446	82	6,790
\$1,000,000 or Over	72	118,905	92	86,610
Total	5,115	188,173	11,624	141,277
Under \$25,000	1,439	5,607	4,069	7,441
\$25,000 under \$50,000	1,564	6,657	3,778	8,144
\$50,000 under \$100,000	1,242	12,165	2,500	10,189
\$100,000 or Over	870	163,744	1,277	115,503

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Wages	Wages	Pensions & Annuities	Pensions & Annuities	MA Bank Int. Before Exemp.	MA Bank Int. Before Exemp.
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	20,702	111,273	6,546	16,983	22,981	26,023
\$5,000 under \$10,000	25,863	170,218	13,435	59,151	26,715	43,235
\$10,000 under \$15,000	34,275	349,445	21,506	144,431	37,770	77,607
\$15,000 under \$20,000	39,657	564,389	18,804	160,275	37,043	80,934
\$20,000 under \$25,000	44,792	841,940	15,682	156,758	36,690	69,718
\$25,000 under \$30,000	48,830	1,152,719	13,259	146,019	37,049	59,362
\$30,000 under \$35,000	54,348	1,550,181	11,683	134,250	39,878	53,669
\$35,000 under \$40,000	59,839	2,004,668	10,685	120,704	44,082	49,999
\$40,000 under \$45,000	64,254	2,473,555	9,906	108,178	48,523	46,249
\$45,000 under \$50,000	66,209	2,873,088	9,323	98,318	51,863	43,682
\$50,000 under \$60,000	127,004	6,420,609	16,650	176,905	103,648	80,810
\$60,000 under \$70,000	109,930	6,573,708	13,817	146,993	94,036	73,496
\$70,000 under \$80,000	85,407	5,897,851	10,546	117,563	75,517	61,822
\$80,000 under \$90,000	63,361	4,913,232	7,828	98,881	57,240	50,557
\$90,000 under \$100,000	45,574	3,902,519	5,697	78,432	41,752	41,884
\$100,000 under \$150,000	95,639	9,815,965	13,234	224,405	89,828	116,786
\$150,000 under \$200,000	29,330	3,952,642	4,249	101,842	28,527	52,552
\$200,000 under \$500,000	32,714	6,659,580	4,993	141,366	33,030	94,053
\$500,000 under \$1,000,000	5,593	2,225,584	910	39,592	5,863	35,926
\$1,000,000 or Over	2,921	2,859,290	472	20,966	3,056	50,116
Total	1,056,242	65,312,457	209,225	2,292,010	915,091	1,208,477
Under \$25,000	165,289	2,037,264	75,973	537,597	161,199	297,517
\$25,000 under \$50,000	293,480	10,054,211	54,856	607,468	221,395	252,961
\$50,000 under \$100,000	431,276	27,707,920	54,538	618,773	372,193	308,568
\$100,000 or Over	166,197	25,513,063	23,858	528,171	160,304	349,431
UNDER \$12,000	59,506	398,681	28,207	125,472	64,179	97,202
\$12,000 under \$21,000	69,581	942,261	35,416	286,809	67,698	144,992
Over \$21,000	927,155	63,971,515	145,602	1,879,728	783,214	966,284

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	MA Bank Int. After Exemp.	MA Bank Int. After Exemp.	Business Income	Business Income	Business Loss	Business Loss
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	14,708	22,477	4,089	18,031	3,075	-49,393
\$5,000 under \$10,000	18,131	38,981	5,932	29,381	1,249	-7,211
\$10,000 under \$15,000	25,695	71,604	8,451	61,444	1,615	-9,383
\$15,000 under \$20,000	23,562	75,284	9,925	90,951	1,866	-8,900
\$20,000 under \$25,000	21,147	64,425	10,421	106,108	2,184	-10,730
\$25,000 under \$30,000	19,478	54,286	10,567	114,904	2,459	-10,819
\$30,000 under \$35,000	19,371	48,411	11,126	125,462	2,579	-11,196
\$35,000 under \$40,000	19,911	44,396	11,737	136,096	2,862	-11,265
\$40,000 under \$45,000	21,004	40,198	12,020	143,231	2,879	-10,773
\$45,000 under \$50,000	22,101	37,190	12,079	151,554	2,914	-10,173
\$50,000 under \$60,000	44,992	67,598	21,780	287,728	5,230	-18,788
\$60,000 under \$70,000	43,078	61,003	18,387	280,346	4,459	-16,358
\$70,000 under \$80,000	36,846	51,343	13,923	233,711	3,539	-13,421
\$80,000 under \$90,000	30,085	42,269	10,874	215,765	2,735	-9,843
\$90,000 under \$100,000	23,327	35,622	8,270	196,474	2,022	-7,308
\$100,000 under \$150,000	56,600	102,485	20,784	692,192	4,474	-20,430
\$150,000 under \$200,000	20,198	47,726	8,421	446,699	1,569	-10,776
\$200,000 under \$500,000	26,070	88,160	10,475	872,748	1,873	-15,113
\$500,000 under \$1,000,000	5,140	34,825	1,595	225,084	338	-8,466
\$1,000,000 or Over	2,778	49,532	766	169,346	170	-7,869
Total	494,222	1,077,817	211,622	4,597,256	50,091	-268,214
Under \$25,000	103,243	272,772	38,818	305,915	9,989	-85,616
\$25,000 under \$50,000	101,865	224,481	57,529	671,247	13,693	-54,226
\$50,000 under \$100,000	178,328	257,836	73,234	1,214,024	17,985	-65,719
\$100,000 or Over	110,786	322,728	42,041	2,406,070	8,424	-62,653
UNDER \$12,000	42,782	87,087	13,172	67,772	4,980	-60,470
\$12,000 under \$21,000	43,613	134,583	17,356	153,460	3,219	-16,490
Over \$21,000	407,827	856,147	181,094	4,376,023	41,892	-191,254

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Rental, Royalty, REMIC, Partnership, S co Income	Rental, Royalty, REMIC, Partnership, S co Income	Rental, Royalty, REMIC, Partnership, S co Loss	Rental, Royalty, REMIC, Partnership, S co Loss	Unemployment Compensation	Unemployment Compensation
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	7,209	12,981	9,181	-373,696	1,412	3,086
\$5,000 under \$10,000	5,769	23,904	3,103	-18,431	2,755	7,651
\$10,000 under \$15,000	6,493	32,771	4,122	-27,213	4,499	13,770
\$15,000 under \$20,000	5,609	33,440	4,657	-29,540	5,490	18,273
\$20,000 under \$25,000	5,128	33,819	5,218	-33,486	6,311	23,137
\$25,000 under \$30,000	4,984	38,372	5,587	-35,879	6,941	25,853
\$30,000 under \$35,000	4,996	40,473	6,241	-37,808	8,005	30,341
\$35,000 under \$40,000	4,981	41,992	6,846	-42,026	8,730	32,935
\$40,000 under \$45,000	4,832	42,703	7,269	-43,605	8,854	33,427
\$45,000 under \$50,000	5,003	46,669	7,352	-45,262	8,624	32,396
\$50,000 under \$60,000	9,625	94,942	13,893	-82,494	14,995	56,203
\$60,000 under \$70,000	8,941	99,364	12,350	-76,832	10,508	39,950
\$70,000 under \$80,000	7,652	97,292	10,000	-64,375	6,410	24,227
\$80,000 under \$90,000	6,509	93,011	8,233	-54,935	3,874	15,098
\$90,000 under \$100,000	5,466	87,849	6,205	-44,258	2,285	8,676
\$100,000 under \$150,000	16,246	387,808	15,417	-117,919	3,624	14,765
\$150,000 under \$200,000	8,420	338,352	3,466	-49,019	761	3,420
\$200,000 under \$500,000	14,359	1,268,063	4,320	-109,699	471	2,055
\$500,000 under \$1,000,000	3,544	899,991	924	-54,090	48	214
\$1,000,000 or Over	1,926	1,818,978	615	-152,148	12	73
Total	137,692	5,532,773	134,999	-1,492,713	104,609	385,550
Under \$25,000	30,208	136,915	26,281	-482,365	20,467	65,917
\$25,000 under \$50,000	24,796	210,209	33,295	-204,579	41,154	154,952
\$50,000 under \$100,000	38,193	472,457	50,681	-322,894	38,072	144,153
\$100,000 or Over	44,495	4,713,193	24,742	-482,875	4,916	20,527
UNDER \$12,000	15,650	49,728	13,814	-402,220	5,810	15,690
\$12,000 under \$21,000	10,467	60,038	8,255	-53,528	9,597	31,520
Over \$21,000	111,575	5,423,008	112,930	-1,036,965	89,202	338,339

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Other 5.95% Income *	Other 5.95% Income *	Total 5.95% Income	Total 5.95% Income
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	3,978	14,159	45,958	-224,097
\$5,000 under \$10,000	6,035	16,390	44,549	320,033
\$10,000 under \$15,000	9,051	32,601	56,681	669,470
\$15,000 under \$20,000	8,376	34,238	56,638	938,410
\$20,000 under \$25,000	7,750	37,754	56,950	1,219,724
\$25,000 under \$30,000	6,992	35,749	57,658	1,521,203
\$30,000 under \$35,000	6,737	37,033	61,063	1,917,145
\$35,000 under \$40,000	6,532	35,665	64,944	2,363,166
\$40,000 under \$45,000	6,456	33,913	68,115	2,820,827
\$45,000 under \$50,000	6,729	35,941	69,395	3,219,721
\$50,000 under \$60,000	12,454	69,193	131,794	7,071,897
\$60,000 under \$70,000	11,023	64,530	113,327	7,172,703
\$70,000 under \$80,000	9,085	58,364	87,952	6,402,554
\$80,000 under \$90,000	7,126	50,010	65,332	5,363,486
\$90,000 under \$100,000	5,415	44,990	47,172	4,302,997
\$100,000 under \$150,000	13,685	160,952	100,358	11,260,225
\$150,000 under \$200,000	5,702	100,924	31,676	4,931,811
\$200,000 under \$500,000	8,306	186,161	36,322	9,093,323
\$500,000 under \$1,000,000	1,861	88,315	6,423	3,451,048
\$1,000,000 or Over	1,182	147,066	3,335	4,905,234
Total	144,475	1,283,947	1,205,642	78,720,882
Under \$25,000	35,190	135,142	260,776	2,923,541
\$25,000 under \$50,000	33,446	178,300	321,175	11,842,062
\$50,000 under \$100,000	45,103	287,087	445,577	30,313,638
\$100,000 or Over	30,736	683,418	178,114	33,641,642
UNDER \$12,000	13,508	42,787	112,550	324,528
\$12,000 under \$21,000	15,497	62,304	102,659	1,600,957
Over \$21,000	115,470	1,178,856	990,433	76,795,398

* Includes alimony received, winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Interest & Dividends	Interest & Dividends	Short Term Capital Gain Collections	Short Term Capital Gain Collections
	Count	\$, 000	Count	\$, 000
Under \$5,000	6,569	53,401	424	7,553
\$5,000 under \$10,000	6,251	18,151	185	341
\$10,000 under \$15,000	22,782	24,664	766	428
\$15,000 under \$20,000	20,368	48,022	1,745	4,268
\$20,000 under \$25,000	20,595	34,897	5,229	7,821
\$25,000 under \$30,000	14,133	42,396	2,246	6,533
\$30,000 under \$35,000	17,667	37,357	1,652	6,034
\$35,000 under \$40,000	16,665	40,614	1,028	2,081
\$40,000 under \$45,000	26,770	47,782	1,916	6,476
\$45,000 under \$50,000	24,496	57,849	2,096	3,511
\$50,000 under \$60,000	29,323	88,990	3,907	9,861
\$60,000 under \$70,000	43,321	87,242	4,127	14,037
\$70,000 under \$80,000	37,931	84,557	3,771	9,644
\$80,000 under \$90,000	35,038	72,384	5,906	17,165
\$90,000 under \$100,000	32,242	64,225	4,437	16,599
\$100,000 under \$150,000	73,523	278,334	15,087	45,234
\$150,000 under \$200,000	17,067	169,494	3,534	29,564
\$200,000 under \$500,000	28,999	448,268	8,592	113,678
\$500,000 under \$1,000,000	3,993	252,406	2,008	71,954
\$1,000,000 or Over	2,539	543,813	1,549	273,461
Total	480,272	2,494,847	70,205	646,243
Under \$25,000	76,565	179,136	8,349	20,412
\$25,000 under \$50,000	99,731	225,998	8,938	24,635
\$50,000 under \$100,000	177,855	397,398	22,148	67,306
\$100,000 or Over	126,121	1,692,314	30,770	533,891
UNDER \$12,000	18,828	80,813	609	7,895
\$12,000 under \$21,000	39,821	71,057	3,752	9,852
Over \$21,000	421,623	2,342,977	65,844	628,497

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Long Term Cap. Gains Excl. Collectibles	Long Term Cap. Gains Excl. Collectibles	Total 12% Income	Total 12% Income
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	2,594	29,427	7,154	24,501
\$5,000 under \$10,000	3,262	7,948	9,761	13,843
\$10,000 under \$15,000	5,619	15,063	17,520	28,183
\$15,000 under \$20,000	6,463	18,859	18,205	36,035
\$20,000 under \$25,000	6,921	23,977	17,795	40,297
\$25,000 under \$30,000	6,881	26,518	17,328	40,979
\$30,000 under \$35,000	7,156	27,850	17,794	43,055
\$35,000 under \$40,000	7,565	30,624	19,146	45,124
\$40,000 under \$45,000	8,094	32,588	20,399	43,398
\$45,000 under \$50,000	8,766	35,281	22,300	43,872
\$50,000 under \$60,000	18,252	77,650	46,239	88,169
\$60,000 under \$70,000	18,951	86,558	45,834	89,158
\$70,000 under \$80,000	17,717	86,860	40,806	88,280
\$80,000 under \$90,000	15,783	89,491	34,096	84,906
\$90,000 under \$100,000	13,468	88,199	27,061	79,840
\$100,000 under \$150,000	37,449	389,284	66,900	306,589
\$150,000 under \$200,000	15,747	288,054	24,465	218,712
\$200,000 under \$500,000	21,536	917,431	29,828	549,741
\$500,000 under \$1,000,000	4,468	604,292	5,525	315,874
\$1,000,000 or Over	2,639	3,171,804	2,979	803,469
Total	229,331	6,047,757	491,135	2,984,024
Under \$25,000	24,859	95,274	70,435	142,859
\$25,000 under \$50,000	38,462	152,860	96,967	216,427
\$50,000 under \$100,000	84,171	428,758	194,036	430,353
\$100,000 or Over	81,839	5,370,866	129,697	2,194,385
UNDER \$12,000	7,845	42,631	23,332	48,241
\$12,000 under \$21,000	11,438	32,850	32,899	62,110
Over \$21,000	210,048	5,972,276	434,904	2,873,673

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Wages	Wages	Pensions & Annuities	Pensions & Annuities	MA Bank Int. Before Exemp.	MA Bank Int. Before Exemp.
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	18,777	53,501	763	1,527	4,057	2,546
\$5,000 under \$10,000	27,833	197,001	1,873	7,652	7,176	5,399
\$10,000 under \$15,000	34,569	402,620	2,616	14,062	10,547	8,522
\$15,000 under \$20,000	36,633	609,113	2,315	12,970	12,380	7,943
\$20,000 under \$25,000	32,190	693,710	2,078	12,365	12,973	6,988
\$25,000 under \$30,000	25,129	661,690	1,859	11,226	12,017	6,255
\$30,000 under \$35,000	18,977	587,872	1,595	10,481	10,542	5,717
\$35,000 under \$40,000	14,118	503,488	1,265	9,131	8,814	5,229
\$40,000 under \$45,000	10,944	440,810	975	7,531	7,414	4,272
\$45,000 under \$50,000	7,878	352,759	737	6,426	5,690	3,660
\$50,000 under \$60,000	9,064	458,952	997	10,706	7,015	5,439
\$60,000 under \$70,000	4,384	255,206	580	7,109	3,630	3,129
\$70,000 under \$80,000	2,260	147,837	326	4,779	1,926	2,021
\$80,000 under \$90,000	1,249	90,747	178	3,278	1,150	1,531
\$90,000 under \$100,000	781	61,205	122	2,660	737	1,107
\$100,000 under \$150,000	1,529	143,299	215	5,225	1,534	2,186
\$150,000 under \$200,000	514	64,945	92	3,251	540	760
\$200,000 under \$500,000	521	101,603	83	3,037	595	1,942
\$500,000 under \$1,000,000	75	21,740	11	99	90	352
\$1,000,000 or Over	42	37,213	5	158	52	1,524
Total	247,467	5,885,309	18,685	133,671	108,879	76,522
Under \$25,000	150,002	1,955,945	9,645	48,574	47,133	31,397
\$25,000 under \$50,000	77,046	2,546,619	6,431	44,794	44,477	25,133
\$50,000 under \$100,000	17,738	1,013,946	2,203	28,533	14,458	13,227
\$100,000 or Over	2,681	368,799	406	11,769	2,811	6,765

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	MA Bank Int. After Exemp.	MA Bank Int. After Exemp.	Business Income	Business Income	Business Loss	Business Loss
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	2,187	2,267	1,300	3,468	449	-3,812
\$5,000 under \$10,000	3,377	4,939	3,164	17,734	250	-899
\$10,000 under \$15,000	4,748	7,850	3,218	27,145	320	-1,059
\$15,000 under \$20,000	5,166	7,174	2,252	21,746	341	-1,347
\$20,000 under \$25,000	5,419	6,179	1,539	16,433	337	-1,125
\$25,000 under \$30,000	5,117	5,489	1,111	12,011	333	-905
\$30,000 under \$35,000	4,664	5,029	961	10,917	285	-776
\$35,000 under \$40,000	4,224	4,628	821	10,507	270	-846
\$40,000 under \$45,000	3,681	3,755	657	8,184	202	-794
\$45,000 under \$50,000	2,949	3,251	544	8,618	173	-537
\$50,000 under \$60,000	3,916	4,916	745	13,034	215	-626
\$60,000 under \$70,000	2,186	2,846	452	10,416	137	-411
\$70,000 under \$80,000	1,225	1,867	326	10,379	73	-214
\$80,000 under \$90,000	765	1,437	206	7,498	60	-278
\$90,000 under \$100,000	512	1,046	134	5,617	35	-217
\$100,000 under \$150,000	1,134	2,055	351	18,617	85	-762
\$150,000 under \$200,000	420	712	152	11,157	28	-121
\$200,000 under \$500,000	518	1,886	161	18,539	32	-359
\$500,000 under \$1,000,000	84	343	25	6,794	5	-59
\$1,000,000 or Over	49	1,519	9	520	4	-38
Total	52,341	69,186	18,128	239,335	3,634	-15,184
Under \$25,000	20,897	28,408	11,473	86,527	1,697	-8,242
\$25,000 under \$50,000	20,635	22,152	4,094	50,236	1,263	-3,858
\$50,000 under \$100,000	8,604	12,111	1,863	46,945	520	-1,746
\$100,000 or Over	2,205	6,516	698	55,627	154	-1,339

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Rental, Royalty, REMIC, Partnership, S co Income	Rental, Royalty, REMIC, Partnership, S co Income	Rental, Royalty, REMIC, Partnership, S co Loss	Rental, Royalty, REMIC, Partnership, S co Loss	Unemployment Compensation	Unemployment Compensation
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	557	1,015	1,081	-12,838	1,036	1,625
\$5,000 under \$10,000	904	3,091	800	-4,156	3,872	9,053
\$10,000 under \$15,000	924	3,627	1,060	-5,109	5,772	16,931
\$15,000 under \$20,000	792	3,632	1,369	-6,966	4,701	15,777
\$20,000 under \$25,000	793	3,761	1,383	-6,596	2,911	10,624
\$25,000 under \$30,000	704	3,576	1,228	-5,741	1,881	7,213
\$30,000 under \$35,000	609	3,223	1,087	-5,060	1,189	4,628
\$35,000 under \$40,000	548	3,539	876	-4,033	727	2,890
\$40,000 under \$45,000	466	3,256	728	-3,665	414	1,696
\$45,000 under \$50,000	392	2,813	562	-2,567	279	965
\$50,000 under \$60,000	526	4,758	815	-4,690	281	1,045
\$60,000 under \$70,000	331	3,647	450	-2,478	122	394
\$70,000 under \$80,000	273	4,217	221	-1,242	58	174
\$80,000 under \$90,000	167	3,218	175	-1,056	22	63
\$90,000 under \$100,000	130	2,835	113	-871	14	47
\$100,000 under \$150,000	389	13,316	282	-2,233	32	135
\$150,000 under \$200,000	187	9,567	57	-928	9	43
\$200,000 under \$500,000	248	27,884	75	-1,168	#	#
\$500,000 under \$1,000,000	64	18,669	12	-478	#	#
\$1,000,000 or Over	36	24,535	7	-1,365	.	.
Total	9,040	144,179	12,381	-73,241	23,326	73,396
Under \$25,000	3,970	15,126	5,693	-35,666	18,292	54,009
\$25,000 under \$50,000	2,719	16,406	4,481	-21,067	4,490	17,393
\$50,000 under \$100,000	1,427	18,675	1,774	-10,336	497	1,724
\$100,000 or Over	924	93,971	433	-6,171	47	270

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Other 5.95% Income *	Other 5.95% Income *	Total 5.95% Income	Total 5.95% Income
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	678	1,174	21,942	47,926
\$5,000 under \$10,000	1,471	4,325	31,644	238,739
\$10,000 under \$15,000	1,990	7,788	38,296	473,855
\$15,000 under \$20,000	1,986	9,096	38,817	671,194
\$20,000 under \$25,000	1,829	8,461	33,513	743,811
\$25,000 under \$30,000	1,644	8,745	25,975	703,303
\$30,000 under \$35,000	1,469	9,190	19,557	625,502
\$35,000 under \$40,000	1,096	7,932	14,625	537,236
\$40,000 under \$45,000	989	7,686	11,250	468,460
\$45,000 under \$50,000	749	6,010	8,146	377,737
\$50,000 under \$60,000	1,066	12,312	9,465	500,406
\$60,000 under \$70,000	606	9,131	4,648	285,861
\$70,000 under \$80,000	320	5,638	2,472	173,436
\$80,000 under \$90,000	207	4,666	1,407	109,574
\$90,000 under \$100,000	151	3,434	879	75,757
\$100,000 under \$150,000	376	14,092	1,840	193,743
\$150,000 under \$200,000	133	7,102	642	95,727
\$200,000 under \$500,000	141	9,290	682	160,793
\$500,000 under \$1,000,000	23	499	101	47,619
\$1,000,000 or Over	23	5,612	59	68,154
Total	16,947	142,183	265,960	6,598,834
Under \$25,000	7,954	30,843	164,212	2,175,525
\$25,000 under \$50,000	5,947	39,563	79,553	2,712,238
\$50,000 under \$100,000	2,350	35,182	18,871	1,145,035
\$100,000 or Over	696	36,595	3,324	566,037

* Includes alimony received, winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Interest & Dividends	Interest & Dividends	Short Term Capital Gain Collections	Short Term Capital Gain Collections
	Count	\$, 000	Count	\$, 000
Under \$5,000	2,641	370	.	.
\$5,000 under \$10,000	1,678	775	.	.
\$10,000 under \$15,000	4,528	5,587	.	.
\$15,000 under \$20,000	1,891	3,464	.	.
\$20,000 under \$25,000	4,162	6,807	.	.
\$25,000 under \$30,000	4,130	5,707	.	.
\$30,000 under \$35,000	2,629	3,590	.	.
\$35,000 under \$40,000	2,431	9,273	40	665
\$40,000 under \$45,000	1,398	2,678	257	2,296
\$45,000 under \$50,000	992	2,409	47	777
\$50,000 under \$60,000	2,280	10,508	635	393
\$60,000 under \$70,000	929	6,772	47	1,017
\$70,000 under \$80,000	453	1,898	16	2
\$80,000 under \$90,000	1,104	3,142	67	1,180
\$90,000 under \$100,000	179	1,134	.	.
\$100,000 under \$150,000	899	7,614	447	2,246
\$150,000 under \$200,000	196	2,609	28	1,310
\$200,000 under \$500,000	254	10,521	54	2,036
\$500,000 under \$1,000,000	108	8,691	9	851
\$1,000,000 or Over	38	14,782	14	4,929
Total	32,920	108,329	1,661	17,701
Under \$25,000	14,900	17,003	.	.
\$25,000 under \$50,000	11,580	23,656	344	3,738
\$50,000 under \$100,000	4,945	23,454	765	2,592
\$100,000 or Over	1,495	44,217	552	11,371

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Long Term Cap. Gains Excl. Collectibles	Long Term Cap. Gains Excl. Collectibles	Total 12% Income	Total 12% Income
	Count	\$, 000	Count	\$, 000
Under \$5,000	324	883	725	1,042
\$5,000 under \$10,000	674	1,326	1,972	2,128
\$10,000 under \$15,000	1,044	2,107	3,100	3,756
\$15,000 under \$20,000	1,086	2,584	3,286	4,651
\$20,000 under \$25,000	1,213	3,014	3,446	4,517
\$25,000 under \$30,000	1,204	2,786	3,484	4,941
\$30,000 under \$35,000	1,227	3,726	3,272	4,460
\$35,000 under \$40,000	1,225	4,708	3,121	4,950
\$40,000 under \$45,000	1,103	4,005	2,749	4,371
\$45,000 under \$50,000	949	3,992	2,382	4,079
\$50,000 under \$60,000	1,505	7,932	3,238	6,947
\$60,000 under \$70,000	936	7,970	1,924	6,027
\$70,000 under \$80,000	632	6,267	1,183	4,737
\$80,000 under \$90,000	426	5,699	755	3,970
\$90,000 under \$100,000	292	4,562	512	3,174
\$100,000 under \$150,000	739	15,742	1,180	10,003
\$150,000 under \$200,000	284	9,989	449	4,992
\$200,000 under \$500,000	382	22,050	517	14,041
\$500,000 under \$1,000,000	65	13,948	89	7,804
\$1,000,000 or Over	47	108,201	49	19,375
Total	15,357	231,491	37,433	119,966
Under \$25,000	4,341	9,914	12,529	16,094
\$25,000 under \$50,000	5,708	19,217	15,008	22,802
\$50,000 under \$100,000	3,791	32,430	7,612	24,856
\$100,000 or Over	1,517	169,929	2,284	56,214

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Retirement (FICA)	Retirement (FICA)	Retirement (Spouse)	Retirement (Spouse)	Child Under 15, Dis abled Dependent/Spouse	Child Under 15, Dis abled Dependent/Spouse
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	256,050	61,355	9,352	3,911	1,642	1,006
\$5,000 under \$10,000	227,782	126,014	12,511	5,904	2,068	2,370
\$10,000 under \$15,000	205,512	185,393	18,793	11,736	3,861	5,901
\$15,000 under \$20,000	203,098	251,353	23,596	18,446	6,650	12,449
\$20,000 under \$25,000	198,110	307,708	28,281	26,174	7,287	15,262
\$25,000 under \$30,000	180,550	318,609	32,046	32,247	6,427	13,751
\$30,000 under \$35,000	157,287	284,565	36,770	38,361	5,902	12,684
\$35,000 under \$40,000	136,309	248,756	42,456	46,370	5,840	12,543
\$40,000 under \$45,000	120,837	222,632	47,824	54,854	6,027	13,143
\$45,000 under \$50,000	106,806	198,832	51,615	62,864	6,363	14,242
\$50,000 under \$60,000	176,163	332,639	104,341	140,205	12,511	29,236
\$60,000 under \$70,000	135,534	259,448	93,973	140,531	11,975	29,189
\$70,000 under \$80,000	99,461	192,416	74,043	118,177	10,210	26,189
\$80,000 under \$90,000	71,682	139,315	55,147	91,170	8,050	21,542
\$90,000 under \$100,000	50,981	99,477	39,637	66,556	6,065	16,585
\$100,000 under \$150,000	107,608	210,167	80,426	135,008	13,384	38,340
\$150,000 under \$200,000	33,575	65,658	22,527	36,160	4,034	12,044
\$200,000 under \$500,000	38,321	75,015	22,419	34,114	3,957	12,520
\$500,000 under \$1,000,000	6,661	12,995	3,152	4,628	461	1,598
\$1,000,000 or Over	3,534	6,884	1,322	1,792	165	590
Total	2,515,861	3,599,231	800,231	1,069,209	122,879	291,185
Under \$25,000	1,090,552	931,822	92,533	66,170	21,508	36,988
\$25,000 under \$50,000	701,789	1,273,394	210,711	234,697	30,559	66,364
\$50,000 under \$100,000	533,821	1,023,295	367,141	556,639	48,811	122,741
\$100,000 or Over	189,699	370,719	129,846	211,703	22,001	65,092

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Dependent Under 12	Dependent Under 12	Rental Deduction	Rental Deduction	Other Deduction*	Other Deduction*
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	20,626	9,465	31,699	50,133	3,659	17,274
\$5,000 under \$10,000	25,192	13,457	63,306	110,367	3,638	14,873
\$10,000 under \$15,000	29,849	16,741	88,433	169,476	4,108	15,422
\$15,000 under \$20,000	30,858	17,635	99,634	202,405	4,844	15,296
\$20,000 under \$25,000	28,133	16,157	97,091	203,996	5,404	18,650
\$25,000 under \$30,000	26,084	15,030	86,580	186,853	6,146	22,403
\$30,000 under \$35,000	25,761	14,881	69,912	154,161	6,922	26,018
\$35,000 under \$40,000	26,061	15,174	54,601	122,461	7,443	28,001
\$40,000 under \$45,000	26,392	15,439	42,058	95,147	7,916	29,331
\$45,000 under \$50,000	25,901	15,215	31,965	72,766	7,980	29,664
\$50,000 under \$60,000	45,678	26,961	43,288	98,774	15,171	58,187
\$60,000 under \$70,000	35,712	21,155	25,815	59,227	13,464	54,547
\$70,000 under \$80,000	25,466	15,103	15,030	34,310	11,218	49,171
\$80,000 under \$90,000	17,806	10,569	9,185	20,828	8,818	39,844
\$90,000 under \$100,000	12,169	7,212	5,774	13,175	6,617	32,133
\$100,000 under \$150,000	25,279	14,944	10,943	25,050	15,032	91,811
\$150,000 under \$200,000	8,558	5,061	2,866	6,593	4,547	38,708
\$200,000 under \$500,000	10,348	6,123	2,502	5,717	4,533	66,608
\$500,000 under \$1,000,000	1,818	1,069	314	733	615	18,660
\$1,000,000 or Over	938	555	146	336	283	19,488
Total	448,629	257,946	781,142	1,632,508	138,358	686,090
Under \$25,000	134,658	73,455	380,163	736,378	21,653	81,515
\$25,000 under \$50,000	130,199	75,738	285,116	631,387	36,407	135,418
\$50,000 under \$100,000	136,831	81,000	99,092	226,314	55,288	233,883
\$100,000 or Over	46,941	27,753	16,771	38,429	25,010	235,275

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Medical and Dental Expenses	Medical and Dental Expenses	Blindness Exemption	Blindness Exemption	Adoption Agency Exemption	Adoption Agency Exemption
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	14,752	168,196	1,346	2,996	521	1,767
\$5,000 under \$10,000	11,305	87,405	1,200	2,673	502	604
\$10,000 under \$15,000	14,083	75,558	1,261	2,803	537	347
\$15,000 under \$20,000	14,649	63,976	842	1,863	507	314
\$20,000 under \$25,000	14,478	55,662	641	1,428	437	248
\$25,000 under \$30,000	13,132	45,209	542	1,210	403	229
\$30,000 under \$35,000	11,641	38,204	404	915	377	298
\$35,000 under \$40,000	10,196	31,791	301	675	288	271
\$40,000 under \$45,000	8,811	27,034	258	579	310	317
\$45,000 under \$50,000	7,434	22,826	207	469	246	271
\$50,000 under \$60,000	10,566	33,534	283	631	415	644
\$60,000 under \$70,000	6,709	24,383	197	444	349	624
\$70,000 under \$80,000	4,206	16,909	154	348	253	752
\$80,000 under \$90,000	2,579	11,017	99	220	187	542
\$90,000 under \$100,000	1,590	8,018	59	134	127	382
\$100,000 under \$150,000	2,954	22,241	167	376	306	1,428
\$150,000 under \$200,000	735	9,416	53	119	72	374
\$200,000 under \$500,000	536	9,715	57	125	90	360
\$500,000 under \$1,000,000	52	1,476	6	13	8	3
\$1,000,000 or Over	18	453	9	20	5	0
Total	150,426	753,023	8,086	18,042	5,940	9,773
Under \$25,000	69,267	450,797	5,290	11,763	2,504	3,279
\$25,000 under \$50,000	51,214	165,064	1,712	3,848	1,624	1,386
\$50,000 under \$100,000	25,650	93,861	792	1,778	1,331	2,944
\$100,000 or Over	4,295	43,300	292	653	481	2,164

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Personal Exemptions	Personal Exemptions	Dependent Exemptions	Dependent Exemptions	Age 65 and Over Exemptions	Age 65 and Over Exemptions
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	375,738	1,284,745	43,550	73,968	48,526	44,524
\$5,000 under \$10,000	300,304	1,060,063	46,550	74,961	57,591	52,377
\$10,000 under \$15,000	267,874	1,011,042	55,821	90,215	57,692	56,005
\$15,000 under \$20,000	246,637	949,413	60,920	100,636	39,448	39,349
\$20,000 under \$25,000	229,151	890,620	59,022	99,961	28,111	27,984
\$25,000 under \$30,000	203,688	806,125	54,460	93,597	20,708	20,412
\$30,000 under \$35,000	174,380	720,040	52,581	92,901	15,244	15,021
\$35,000 under \$40,000	149,721	651,376	51,860	93,960	11,814	11,593
\$40,000 under \$45,000	131,324	601,404	52,156	95,909	9,165	8,905
\$45,000 under \$50,000	114,737	551,690	50,788	95,044	7,210	7,059
\$50,000 under \$60,000	187,489	949,130	91,785	173,243	10,341	10,133
\$60,000 under \$70,000	142,490	755,823	76,362	145,032	6,779	6,739
\$70,000 under \$80,000	104,263	566,280	58,349	111,154	4,886	4,829
\$80,000 under \$90,000	75,060	412,969	43,161	82,797	3,489	3,513
\$90,000 under \$100,000	53,499	295,948	31,046	59,461	2,690	2,711
\$100,000 under \$150,000	113,971	630,066	65,871	127,193	7,183	7,354
\$150,000 under \$200,000	36,216	199,717	21,057	41,437	3,118	3,258
\$200,000 under \$500,000	41,644	229,285	23,997	49,122	4,306	4,542
\$500,000 under \$1,000,000	7,361	40,526	3,959	8,334	913	986
\$1,000,000 or Over	3,947	21,416	2,041	4,319	479	495
Total	2,959,494	12,627,679	945,336	1,713,244	339,693	327,790
Under \$25,000	1,419,704	5,195,883	265,863	439,741	231,368	220,240
\$25,000 under \$50,000	773,850	3,330,636	261,845	471,411	64,141	62,989
\$50,000 under \$100,000	562,801	2,980,151	300,703	571,687	28,185	27,926
\$100,000 or Over	203,139	1,121,010	116,925	230,405	15,999	16,635

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Limited Income Credit	Limited Income Credit	Credits For Taxes Paid Out Of State	Credits For Taxes Paid Out Of State	Energy Credit	Energy Credit
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	2,352	347	577	227	10	1
\$5,000 under \$10,000	78,904	16,545	1,461	187	18	2
\$10,000 under \$15,000	118,043	17,883	2,294	368	35	6
\$15,000 under \$20,000	72,563	13,160	2,778	660	47	9
\$20,000 under \$25,000	21,359	2,341	3,016	1,010	48	17
\$25,000 under \$30,000	578	78	3,199	1,443	24	12
\$30,000 under \$35,000	110	9	3,369	1,906	30	18
\$35,000 under \$40,000	83	11	3,164	2,085	31	17
\$40,000 under \$45,000	62	2	3,219	2,313	33	21
\$45,000 under \$50,000	38	1	3,093	2,521	29	17
\$50,000 under \$60,000	60	0	5,821	5,630	64	40
\$60,000 under \$70,000	44	4	4,934	5,743	51	35
\$70,000 under \$80,000	37	2	3,781	5,412	36	30
\$80,000 under \$90,000	19	0	2,906	4,685	26	20
\$90,000 under \$100,000	11	3	2,170	3,844	20	11
\$100,000 under \$150,000	32	6	4,955	10,774	46	32
\$150,000 under \$200,000	11	1	2,149	5,919	25	17
\$200,000 under \$500,000	#	#	3,934	16,951	32	28
\$500,000 under \$1,000,000	#	#	1,281	10,434	#	#
\$1,000,000 or Over	.	.	986	32,942	#	#
Total	294,310	50,391	59,087	115,055	608	335
Under \$25,000	293,221	50,275	10,126	2,453	158	35
\$25,000 under \$50,000	871	100	16,044	10,268	147	86
\$50,000 under \$100,000	171	9	19,612	25,314	197	136
\$100,000 or Over	47	7	13,305	77,020	106	79

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Lead Paint Credit	Lead Paint Credit	Economic Oppornity Area Credit	Economic Opportunity Area Credit	Long-term Capital Gain Credit	Long-term Capital Gain Credit	More Than One Credit *	More Than One Credit *
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	81	377	8	5	281	77	15	185
\$5,000 under \$10,000	44	26	5	1	402	57	21	10
\$10,000 under \$15,000	80	49	5	2	502	75	21	3
\$15,000 under \$20,000	102	93	3	0	581	109	29	10
\$20,000 under \$25,000	128	126	5	1	653	138	38	17
\$25,000 under \$30,000	109	99	#	#	651	175	37	19
\$30,000 under \$35,000	112	120	3	2	591	182	47	29
\$35,000 under \$40,000	115	151	3	1	598	206	48	33
\$40,000 under \$45,000	101	133	3	2	610	224	58	46
\$45,000 under \$50,000	77	118	4	6	528	193	44	35
\$50,000 under \$60,000	163	259	10	11	980	371	136	133
\$60,000 under \$70,000	122	195	4	3	900	370	93	119
\$70,000 under \$80,000	70	141	#	#	804	364	103	133
\$80,000 under \$90,000	76	144	#	#	674	331	70	119
\$90,000 under \$100,000	64	118	#	#	565	228	49	90
\$100,000 under \$150,000	145	384	9	20	1,787	708	181	392
\$150,000 under \$200,000	55	128	3	2	889	509	90	262
\$200,000 under \$500,000	53	163	15	170	1,203	824	208	993
\$500,000 under \$1,000,000	14	99	5	81	243	292	88	708
\$1,000,000 or Over	6	11	4	157	95	1,217	72	2,916
Total	1,717	2,935	94	472	13,537	6,650	1,448	6,252
Under \$25,000	435	671	26	9	2,419	456	124	225
\$25,000 under \$50,000	514	621	14	11	2,978	980	234	161
\$50,000 under \$100,000	495	857	18	22	3,923	1,664	451	595
\$100,000 or Over	273	785	36	430	4,217	3,550	639	5,271

* With the exception of the Limited Income Credit, detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Retirement (FICA)	Retirement (FICA)	Retirement (Spouse)	Retirement (Spouse)	Child Under 15, Disabled Dependent/Spouse	Child Under 15, Disabled Dependent/Spouse
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	217, 622	47, 399	.	.	378	133
\$5, 000 under \$10, 000	173, 650	94, 156	.	.	281	240
\$10, 000 under \$15, 000	136, 110	123, 567	.	.	317	417
\$15, 000 under \$20, 000	126, 192	159, 756	.	.	343	540
\$20, 000 under \$25, 000	120, 982	195, 413	.	.	352	587
\$25, 000 under \$30, 000	106, 614	197, 778	.	.	234	381
\$30, 000 under \$35, 000	84, 210	160, 721	.	.	168	267
\$35, 000 under \$40, 000	63, 126	121, 539	.	.	128	200
\$40, 000 under \$45, 000	46, 421	89, 669	.	.	81	143
\$45, 000 under \$50, 000	33, 238	64, 533	.	.	72	106
\$50, 000 under \$60, 000	40, 875	79, 621	.	.	66	127
\$60, 000 under \$70, 000	21, 434	41, 800	.	.	44	72
\$70, 000 under \$80, 000	11, 806	23, 009	.	.	22	33
\$80, 000 under \$90, 000	6, 986	13, 575	.	.	13	21
\$90, 000 under \$100, 000	4, 403	8, 508	.	.	14	29
\$100, 000 under \$150, 000	9, 301	17, 879	.	.	28	63
\$150, 000 under \$200, 000	2, 890	5, 528	.	.	8	16
\$200, 000 under \$500, 000	3, 263	6, 192	.	.	13	30
\$500, 000 under \$1, 000, 000	532	978	.	.	#	#
\$1, 000, 000 or Over	332	606	.	.	#	#
Total	1, 209, 987	1, 452, 227	.	.	2, 566	3, 417
Under \$25, 000	774, 556	620, 291	.	.	1, 671	1, 918
\$25, 000 under \$50, 000	333, 609	634, 241	.	.	683	1, 097
\$50, 000 under \$100, 000	85, 504	166, 513	.	.	159	282
\$100, 000 or Over	16, 318	31, 182	.	.	53	120
UNDER \$8, 000	328, 817	100, 393	.	.	557	252
\$8, 000 under \$14, 000	172, 942	137, 645	.	.	341	419
Over \$14, 000	708, 228	1, 214, 189	.	.	1, 668	2, 747

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Dependent Under 12	Dependent Under 12	Rental Deduction	Rental Deduction	Other Deduction*	Other Deduction*
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	2,657	1,523	20,708	32,193	2,220	12,663
\$5,000 under \$10,000	2,666	1,560	42,264	72,662	2,254	5,147
\$10,000 under \$15,000	2,016	1,192	55,215	103,367	2,312	6,360
\$15,000 under \$20,000	1,672	993	59,087	116,651	2,627	9,311
\$20,000 under \$25,000	1,291	767	59,261	121,559	2,810	10,621
\$25,000 under \$30,000	952	568	54,309	115,741	3,125	12,190
\$30,000 under \$35,000	774	461	42,571	93,430	3,351	13,431
\$35,000 under \$40,000	549	327	30,848	69,227	3,381	13,440
\$40,000 under \$45,000	407	243	21,085	48,044	3,174	12,467
\$45,000 under \$50,000	309	184	14,182	32,634	2,753	11,181
\$50,000 under \$60,000	359	214	16,355	37,920	4,360	19,670
\$60,000 under \$70,000	199	118	8,029	18,899	2,760	13,950
\$70,000 under \$80,000	130	77	4,188	9,893	1,649	10,182
\$80,000 under \$90,000	64	37	2,397	5,660	1,028	7,350
\$90,000 under \$100,000	41	25	1,515	3,590	708	5,501
\$100,000 under \$150,000	103	61	2,984	7,130	1,613	15,590
\$150,000 under \$200,000	36	22	774	1,861	500	7,175
\$200,000 under \$500,000	43	25	749	1,783	641	16,181
\$500,000 under \$1,000,000	7	4	114	271	106	4,732
\$1,000,000 or Over	4	2	58	138	66	7,888
Total	14,279	8,403	436,693	892,654	41,438	215,029
Under \$25,000	10,302	6,035	236,535	446,432	12,223	44,102
\$25,000 under \$50,000	2,991	1,784	162,995	359,077	15,784	62,708
\$50,000 under \$100,000	793	470	32,484	75,962	10,505	56,652
\$100,000 or Over	193	114	4,679	11,183	2,926	51,566
UNDER \$8,000	4,336	2,506	42,674	68,677	3,509	15,417
\$8,000 under \$14,000	2,645	1,557	64,203	118,034	2,779	7,279
Over \$14,000	7,298	4,340	329,816	705,943	35,150	192,332

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Medical and Dental Expenses	Medical and Dental Expenses	Blindness Exemption	Blindness Exemption	Adoption Agency Exemption	Adoption Agency Exemption
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	7,983	124,094	893	1,969	392	1,620
\$5,000 under \$10,000	6,478	60,487	704	1,549	347	347
\$10,000 under \$15,000	7,354	45,091	611	1,346	329	191
\$15,000 under \$20,000	6,276	31,415	330	726	305	164
\$20,000 under \$25,000	5,007	23,110	212	466	234	86
\$25,000 under \$30,000	3,802	15,948	191	420	208	25
\$30,000 under \$35,000	2,752	12,330	135	297	170	40
\$35,000 under \$40,000	2,072	9,015	86	189	125	11
\$40,000 under \$45,000	1,520	7,350	64	141	105	39
\$45,000 under \$50,000	1,232	6,173	45	99	62	46
\$50,000 under \$60,000	1,476	8,384	51	112	71	33
\$60,000 under \$70,000	744	5,424	36	79	51	19
\$70,000 under \$80,000	410	4,410	26	57	26	72
\$80,000 under \$90,000	257	2,834	11	24	18	12
\$90,000 under \$100,000	153	2,093	12	26	12	0
\$100,000 under \$150,000	331	5,501	33	73	27	81
\$150,000 under \$200,000	97	2,628	9	20	6	0
\$200,000 under \$500,000	98	3,530	13	29	12	0
\$500,000 under \$1,000,000	#	#	#	#	#	#
\$1,000,000 or Over	#	#	#	#	#	#
Total	48,054	370,522	3,465	7,630	2,503	2,787
Under \$25,000	33,098	284,197	2,750	6,057	1,607	2,408
\$25,000 under \$50,000	11,378	50,816	521	1,146	670	161
\$50,000 under \$100,000	3,040	23,144	136	299	178	137
\$100,000 or Over	538	12,364	58	128	48	81
UNDER \$8,000	11,579	162,311	1,277	2,814	575	1,776
\$8,000 under \$14,000	8,809	59,221	839	1,848	432	361
Over \$14,000	27,666	148,990	1,349	2,968	1,496	650

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Personal Exemptions	Personal Exemptions	Dependent Exemptions	Dependent Exemptions	Age 65 and Over Exemptions	Age 65 and Over Exemptions
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	294,873	862,504	5,300	7,315	27,339	19,137
\$5,000 under \$10,000	217,298	635,597	5,028	6,571	33,927	23,749
\$10,000 under \$15,000	165,959	485,430	4,408	5,719	27,554	19,288
\$15,000 under \$20,000	144,153	421,648	4,203	5,501	15,988	11,192
\$20,000 under \$25,000	131,738	385,334	3,913	5,272	10,211	7,148
\$25,000 under \$30,000	113,913	333,196	3,365	4,448	7,051	4,936
\$30,000 under \$35,000	89,100	260,617	3,000	4,026	4,639	3,247
\$35,000 under \$40,000	66,666	194,998	2,485	3,373	3,339	2,337
\$40,000 under \$45,000	49,240	144,027	2,025	2,782	2,575	1,803
\$45,000 under \$50,000	35,212	102,995	1,583	2,245	1,854	1,298
\$50,000 under \$60,000	43,631	127,621	1,982	2,806	2,563	1,794
\$60,000 under \$70,000	23,018	67,328	1,175	1,706	1,529	1,070
\$70,000 under \$80,000	12,939	37,847	725	1,067	1,143	800
\$80,000 under \$90,000	7,746	22,657	457	688	730	511
\$90,000 under \$100,000	4,999	14,622	251	395	569	398
\$100,000 under \$150,000	10,836	31,695	605	929	1,423	996
\$150,000 under \$200,000	3,530	10,325	213	323	551	386
\$200,000 under \$500,000	4,125	12,066	249	372	766	536
\$500,000 under \$1,000,000	716	2,094	31	51	126	88
\$1,000,000 or Over	442	1,293	28	58	69	48
Total	1,420,134	4,153,892	41,026	55,647	143,946	100,762
Under \$25,000	954,021	2,790,511	22,852	30,378	115,019	80,513
\$25,000 under \$50,000	354,131	1,035,833	12,458	16,874	19,458	13,621
\$50,000 under \$100,000	92,333	270,074	4,590	6,662	6,534	4,574
\$100,000 or Over	19,649	57,473	1,126	1,733	2,935	2,055
UNDER \$8,000	432,619	1,265,411	8,435	11,473	45,949	32,164
\$8,000 under \$14,000	215,246	629,595	5,454	7,016	38,629	27,040
Over \$14,000	772,269	2,258,887	27,137	37,158	59,368	41,558

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Limited Income Credit	Limited Income Credit	Credits For Taxes Paid Out Of State	Credits For Taxes Paid Out Of State	Energy Credit	Energy Credit
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	1,919	227	479	166	9	1
\$5,000 under \$10,000	77,950	16,277	1,300	141	13	1
\$10,000 under \$15,000	92,293	10,153	1,982	294	32	5
\$15,000 under \$20,000	416	49	2,063	506	27	6
\$20,000 under \$25,000	153	14	1,995	743	20	7
\$25,000 under \$30,000	69	9	1,805	987	10	6
\$30,000 under \$35,000	33	0	1,605	1,249	13	10
\$35,000 under \$40,000	31	4	1,179	1,094	15	9
\$40,000 under \$45,000	19	0	945	1,022	10	7
\$45,000 under \$50,000	8	0	689	899	5	4
\$50,000 under \$60,000	13	0	918	1,320	8	5
\$60,000 under \$70,000	7	0	545	815	5	4
\$70,000 under \$80,000	9	2	376	630	3	2
\$80,000 under \$90,000	#	#	229	373	#	#
\$90,000 under \$100,000	.	.	183	320	#	#
\$100,000 under \$150,000	3	5	475	1,211	5	2
\$150,000 under \$200,000	#	#	257	745	3	1
\$200,000 under \$500,000	.	.	388	1,870	4	3
\$500,000 under \$1,000,000	.	.	109	1,170	.	.
\$1,000,000 or Over	.	.	102	3,796	.	.
Total	172,927	26,741	17,624	19,348	185	76
Under \$25,000	172,731	26,719	7,819	1,850	101	21
\$25,000 under \$50,000	160	14	6,223	5,250	53	36
\$50,000 under \$100,000	31	2	2,251	3,458	19	13
\$100,000 or Over	5	5	1,331	8,791	12	6
UNDER \$8,000	7,667	1,707	1,023	241	15	2
\$8,000 under \$14,000	164,337	24,924	2,334	290	38	6
Over \$14,000	923	109	14,267	18,818	132	69

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Lead Paint Credit	Lead Paint Credit	Economic Oppornity Area Credit	Economic Opportunity Area Credit	Long-term Capital Gain Credit	Long-term Capital Gain Credit	More Than One Credit *	More Than One Credit *
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	19	17	3	2	191	34	7	8
\$5, 000 under \$10, 000	28	11	4	0	304	35	16	8
\$10, 000 under \$15, 000	46	30	#	#	323	44	18	3
\$15, 000 under \$20, 000	40	30	#	#	339	63	19	7
\$20, 000 under \$25, 000	44	47	4	1	344	76	21	9
\$25, 000 under \$30, 000	27	27	.	.	330	101	14	7
\$30, 000 under \$35, 000	24	26	.	.	260	96	26	16
\$35, 000 under \$40, 000	18	27	#	#	239	86	18	13
\$40, 000 under \$45, 000	19	28	#	#	253	108	20	17
\$45, 000 under \$50, 000	9	15	#	#	163	64	18	20
\$50, 000 under \$60, 000	18	32	#	#	300	111	33	36
\$60, 000 under \$70, 000	10	15	#	#	227	70	11	18
\$70, 000 under \$80, 000	8	19	.	.	152	48	15	24
\$80, 000 under \$90, 000	9	10	.	.	118	70	9	15
\$90, 000 under \$100, 000	#	#	.	.	67	27	6	11
\$100, 000 under \$150, 000	16	97	.	.	201	82	19	42
\$150, 000 under \$200, 000	4	6	.	.	88	59	10	25
\$200, 000 under \$500, 000	3	6	.	.	107	68	15	91
\$500, 000 under \$1, 000, 000	#	#	#	#	24	52	3	15
\$1, 000, 000 or Over	.	.	.	.	10	47	3	338
Total	345	447	22	41	4, 040	1, 339	301	723
Under \$25, 000	177	135	15	3	1, 501	251	81	34
\$25, 000 under \$50, 000	97	123	4	3	1, 245	454	96	73
\$50, 000 under \$100, 000	47	79	2	4	864	326	74	104
\$100, 000 or Over	24	111	1	32	430	308	50	512
UNDER \$8, 000	27	20	5	2	353	52	20	15
\$8, 000 under \$14, 000	56	33	3	0	393	51	17	3
Over \$14, 000	262	395	14	39	3, 294	1, 236	264	705

* With the exception of the Limited Income Credit, detailed credit amounts for the taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Retirement (FICA)	Retirement (FICA)	Retirement (Spouse)	Retirement (Spouse)	Child Under 15, Disabled Dependent/Spouse	Child Under 15, Disabled Dependent/Spouse
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	4,219	1,419	.	.	53	42
\$5,000 under \$10,000	5,413	3,345	.	.	100	137
\$10,000 under \$15,000	5,964	5,779	.	.	150	278
\$15,000 under \$20,000	6,360	8,335	.	.	166	351
\$20,000 under \$25,000	6,471	10,671	.	.	217	424
\$25,000 under \$30,000	5,746	10,771	.	.	226	491
\$30,000 under \$35,000	4,396	8,457	.	.	125	328
\$35,000 under \$40,000	3,268	6,324	.	.	95	201
\$40,000 under \$45,000	2,549	4,950	.	.	76	187
\$45,000 under \$50,000	1,854	3,618	.	.	56	146
\$50,000 under \$60,000	2,406	4,716	.	.	89	213
\$60,000 under \$70,000	1,367	2,664	.	.	31	73
\$70,000 under \$80,000	793	1,558	.	.	39	101
\$80,000 under \$90,000	501	968	.	.	29	68
\$90,000 under \$100,000	365	710	.	.	13	28
\$100,000 under \$150,000	745	1,454	.	.	25	71
\$150,000 under \$200,000	273	517	.	.	11	30
\$200,000 under \$500,000	385	739	.	.	#	#
\$500,000 under \$1,000,000	78	148	.	.	#	#
\$1,000,000 or Over	81	156	.	.	.	.
Total	53,234	77,301	.	.	1,511	3,200
Under \$25,000	28,427	29,550	.	.	686	1,231
\$25,000 under \$50,000	17,813	34,120	.	.	578	1,353
\$50,000 under \$100,000	5,432	10,618	.	.	201	484
\$100,000 or Over	1,562	3,013	.	.	46	132

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

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SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Dependent Under 12	Dependent Under 12	Rental Deduction	Rental Deduction	Other Deduction*	Other Deduction*
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	.	.	981	1,044	107	456
\$5,000 under \$10,000	.	.	1,969	2,312	126	293
\$10,000 under \$15,000	.	.	2,513	3,049	155	457
\$15,000 under \$20,000	.	.	2,847	3,507	208	746
\$20,000 under \$25,000	.	.	2,956	3,673	227	862
\$25,000 under \$30,000	.	.	2,574	3,220	277	969
\$30,000 under \$35,000	.	.	1,879	2,377	301	1,320
\$35,000 under \$40,000	.	.	1,242	1,566	270	1,037
\$40,000 under \$45,000	.	.	894	1,133	238	847
\$45,000 under \$50,000	.	.	613	788	205	890
\$50,000 under \$60,000	.	.	766	983	344	1,802
\$60,000 under \$70,000	.	.	375	495	229	1,387
\$70,000 under \$80,000	.	.	205	271	121	903
\$80,000 under \$90,000	.	.	126	167	82	584
\$90,000 under \$100,000	.	.	104	143	66	550
\$100,000 under \$150,000	.	.	176	240	124	1,563
\$150,000 under \$200,000	.	.	61	78	47	693
\$200,000 under \$500,000	.	.	74	99	73	1,997
\$500,000 under \$1,000,000	.	.	10	14	18	858
\$1,000,000 or Over	.	.	5	6	11	2,150
Total	.	.	20,370	25,165	3,229	20,364
Under \$25,000	.	.	11,266	13,586	823	2,815
\$25,000 under \$50,000	.	.	7,202	9,083	1,291	5,062
\$50,000 under \$100,000	.	.	1,576	2,059	842	5,226
\$100,000 or Over	.	.	326	438	273	7,261

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Medical and Dental Expenses	Medical and Dental Expenses	Blindness Exemption	Blindness Exemption	Adoption Agency Exemption	Adoption Agency Exemption
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	380	1,754	17	37	8	12
\$5,000 under \$10,000	300	813	10	22	16	10
\$10,000 under \$15,000	309	788	9	22	14	8
\$15,000 under \$20,000	338	916	8	18	20	6
\$20,000 under \$25,000	376	948	9	20	18	3
\$25,000 under \$30,000	310	618	8	18	11	10
\$30,000 under \$35,000	259	675	#	#	10	15
\$35,000 under \$40,000	183	540	4	9	6	3
\$40,000 under \$45,000	139	471	#	#	9	4
\$45,000 under \$50,000	115	330	3	9	7	5
\$50,000 under \$60,000	143	588	#	#	9	#
\$60,000 under \$70,000	77	341	.	.	#	#
\$70,000 under \$80,000	37	199	#	#	#	#
\$80,000 under \$90,000	15	126	.	.	#	#
\$90,000 under \$100,000	11	70	.	.	#	#
\$100,000 under \$150,000	36	382	#	#	#	#
\$150,000 under \$200,000	14	147	.	.	#	#
\$200,000 under \$500,000	9	376	#	#	#	#
\$500,000 under \$1,000,000	#	#	.	.	.	.
\$1,000,000 or Over	#	#	#	#	.	.
Total	3,053	10,087	78	176	138	127
Under \$25,000	1,703	5,219	53	119	76	39
\$25,000 under \$50,000	1,006	2,634	19	44	43	37
\$50,000 under \$100,000	283	1,324	3	7	15	23
\$100,000 or Over	61	910	3	7	4	28

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Personal Exemptions	Personal Exemptions	Dependent Exemptions	Dependent Exemptions	Age 65 and Over Exemptions	Age 65 and Over Exemptions
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	7,095	20,753	1,271	2,035	623	436
\$5,000 under \$10,000	6,491	18,986	1,402	2,234	486	340
\$10,000 under \$15,000	6,709	19,624	1,655	2,642	357	250
\$15,000 under \$20,000	6,879	20,121	1,804	2,916	226	158
\$20,000 under \$25,000	6,835	19,992	1,954	3,082	169	118
\$25,000 under \$30,000	6,051	17,699	1,690	2,697	153	107
\$30,000 under \$35,000	4,598	13,449	1,334	2,132	96	67
\$35,000 under \$40,000	3,431	10,036	952	1,558	88	62
\$40,000 under \$45,000	2,684	7,851	746	1,213	77	54
\$45,000 under \$50,000	1,945	5,689	546	880	48	34
\$50,000 under \$60,000	2,552	7,465	711	1,131	77	54
\$60,000 under \$70,000	1,444	4,224	403	650	54	38
\$70,000 under \$80,000	861	2,518	279	462	35	24
\$80,000 under \$90,000	547	1,600	181	300	28	20
\$90,000 under \$100,000	419	1,226	112	194	40	28
\$100,000 under \$150,000	860	2,515	230	385	79	55
\$150,000 under \$200,000	329	962	93	167	33	23
\$200,000 under \$500,000	464	1,357	111	185	51	36
\$500,000 under \$1,000,000	104	304	22	33	13	9
\$1,000,000 or Over	103	301	23	49	17	12
Total	60,401	176,673	15,519	24,945	2,750	1,925
Under \$25,000	34,009	99,476	8,086	12,909	1,861	1,303
\$25,000 under \$50,000	18,709	54,724	5,268	8,480	462	323
\$50,000 under \$100,000	5,823	17,032	1,686	2,737	234	164
\$100,000 or Over	1,860	5,441	479	819	193	135

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Limited Income Credit	Limited Income Credit	Credits For Taxes Paid Out Of State	Credits For Taxes Paid Out Of State	Energy Credit	Energy Credit
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	6	11	33	3	.	.
\$5,000 under \$10,000	6	2	53	12	#	#
\$10,000 under \$15,000	10	1	89	23	.	.
\$15,000 under \$20,000	6	0	119	32	#	#
\$20,000 under \$25,000	#	#	125	52	4	2
\$25,000 under \$30,000	5	0	115	75	#	#
\$30,000 under \$35,000	4	0	92	73	#	#
\$35,000 under \$40,000	.	.	66	59	.	.
\$40,000 under \$45,000	.	.	62	68	.	.
\$45,000 under \$50,000	#	#	48	63	.	.
\$50,000 under \$60,000	#	#	68	102	.	.
\$60,000 under \$70,000	.	.	43	61	.	.
\$70,000 under \$80,000	.	.	32	58	.	.
\$80,000 under \$90,000	.	.	23	39	.	.
\$90,000 under \$100,000	.	.	17	32	.	.
\$100,000 under \$150,000	.	.	41	103	.	.
\$150,000 under \$200,000	.	.	30	110	.	.
\$200,000 under \$500,000	.	.	47	302	.	.
\$500,000 under \$1,000,000	.	.	19	238	.	.
\$1,000,000 or Over	.	.	32	4,259	.	.
Total	41	14	1,154	5,767	9	4
Under \$25,000	30	14	419	123	#	#
\$25,000 under \$50,000	#	#	383	338	#	#
\$50,000 under \$100,000	#	#	183	292	.	.
\$100,000 or Over	.	.	169	5,014	.	.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Lead Paint Credit	Lead Paint Credit	Economic Oppornity Area Credit	Economic Opportunity Area Credit	Long-term Capital Gain Credit	Long-term Capital Gain Credit	More Than One Credit	More Than One Credit *
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	#	#	.	.	6	1	#	#
\$5,000 under \$10,000	.	.	.	.	8	2	3	0
\$10,000 under \$15,000	#	#	.	.	9	1	.	.
\$15,000 under \$20,000	.	.	.	.	9	1	#	#
\$20,000 under \$25,000	#	#	.	.	16	3	.	.
\$25,000 under \$30,000	#	#	.	.	16	5	#	#
\$30,000 under \$35,000	#	#	.	.	16	8	#	#
\$35,000 under \$40,000	#	#	.	.	11	4	.	.
\$40,000 under \$45,000	#	#	.	.	9	5	#	#
\$45,000 under \$50,000	.	.	.	.	11	8	#	#
\$50,000 under \$60,000	3	6	.	.	7	3	#	#
\$60,000 under \$70,000	.	.	.	.	6	3	#	#
\$70,000 under \$80,000	#	#	.	.	4	7	#	#
\$80,000 under \$90,000	.	.	.	.	#	#	.	.
\$90,000 under \$100,000	#	#	.	.	5	4	.	.
\$100,000 under \$150,000	.	.	.	.	19	12	#	#
\$150,000 under \$200,000	.	.	.	.	3	2	.	.
\$200,000 under \$500,000	#	#	.	.	7	8	5	18
\$500,000 under \$1,000,000	.	.	#	#	#	0	.	.
\$1,000,000 or Over	.	.	.	.	#	0	#	#
Total	15	17	#	#	167	82	21	199
Under \$25,000	3	1	.	.	48	7	7	168
\$25,000 under \$50,000	6	7	.	.	63	30	4	0
\$50,000 under \$100,000	5	8	.	.	24	23	3	2
\$100,000 or Over	#	#	#	#	32	22	7	28

* With the exception of the Limited Income Credit, detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Retirement (FICA)	Retirement (FICA)	Retirement (Spouse)	Retirement (Spouse)	Child Under 15, Dis abled Dependent/Spouse	Child Under 15, Dis abled Dependent/Spouse
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	16,053	7,673	9,352	3,911	782	333
\$5,000 under \$10,000	20,652	12,134	12,511	5,904	682	516
\$10,000 under \$15,000	28,100	23,032	18,793	11,736	761	769
\$15,000 under \$20,000	33,376	35,408	23,596	18,446	1,100	1,503
\$20,000 under \$25,000	38,288	48,713	28,281	26,174	1,654	2,843
\$25,000 under \$30,000	42,979	63,094	32,046	32,247	2,310	4,278
\$30,000 under \$35,000	49,626	78,896	36,770	38,361	3,009	5,921
\$35,000 under \$40,000	55,744	93,531	42,456	46,370	3,743	7,722
\$40,000 under \$45,000	60,917	106,803	47,824	54,854	4,538	9,679
\$45,000 under \$50,000	63,810	115,305	51,615	62,864	5,252	11,690
\$50,000 under \$60,000	123,750	230,530	104,341	140,205	11,178	26,134
\$60,000 under \$70,000	108,252	206,268	93,973	140,531	11,345	27,754
\$70,000 under \$80,000	84,483	163,222	74,043	118,177	9,824	25,262
\$80,000 under \$90,000	62,875	122,207	55,147	91,170	7,818	20,993
\$90,000 under \$100,000	45,379	88,633	39,637	66,556	5,914	16,219
\$100,000 under \$150,000	95,870	187,565	80,426	135,008	13,058	37,552
\$150,000 under \$200,000	29,836	58,500	22,527	36,160	3,914	11,726
\$200,000 under \$500,000	34,074	66,923	22,419	34,114	3,847	12,230
\$500,000 under \$1,000,000	5,961	11,697	3,152	4,628	447	1,555
\$1,000,000 or Over	3,077	6,039	1,322	1,792	160	575
Total	1,003,102	1,726,174	800,231	1,069,209	91,336	225,254
Under \$25,000	136,469	126,961	92,533	66,170	4,979	5,964
\$25,000 under \$50,000	273,076	457,630	210,711	234,697	18,852	39,290
\$50,000 under \$100,000	424,739	810,859	367,141	556,639	46,079	116,361
\$100,000 or Over	168,818	330,724	129,846	211,703	21,426	63,639
UNDER \$12,000	47,349	27,773	28,752	13,775	1,743	1,132
\$12,000 under \$21,000	58,162	59,206	40,873	30,893	1,861	2,475
Over \$21,000	897,591	1,639,194	730,606	1,024,541	87,732	221,646

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Dependent Under 12	Dependent Under 12	Rental Deduction	Rental Deduction	Other Deduction*	Other Deduction*
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	7,192	1,961	3,234	6,124	1,129	3,739
\$5,000 under \$10,000	7,283	2,994	6,029	11,737	981	9,037
\$10,000 under \$15,000	10,009	4,974	10,135	21,296	1,293	8,052
\$15,000 under \$20,000	13,099	7,050	13,892	30,422	1,535	4,247
\$20,000 under \$25,000	15,187	8,431	15,111	33,941	1,728	5,277
\$25,000 under \$30,000	17,255	9,758	15,854	36,023	2,041	7,053
\$30,000 under \$35,000	19,652	11,231	16,264	37,009	2,516	8,843
\$35,000 under \$40,000	21,948	12,717	16,548	37,748	3,077	11,083
\$40,000 under \$45,000	23,460	13,687	16,128	36,723	3,723	13,240
\$45,000 under \$50,000	23,863	14,001	14,682	33,557	4,326	15,087
\$50,000 under \$60,000	43,551	25,693	23,671	54,024	9,431	32,724
\$60,000 under \$70,000	34,663	20,530	16,294	37,204	9,831	36,133
\$70,000 under \$80,000	24,893	14,763	10,094	22,861	9,058	35,982
\$80,000 under \$90,000	17,501	10,389	6,391	14,382	7,447	30,316
\$90,000 under \$100,000	11,988	7,105	3,975	9,019	5,684	24,908
\$100,000 under \$150,000	24,865	14,698	7,520	17,066	12,924	70,572
\$150,000 under \$200,000	8,411	4,973	1,964	4,495	3,868	28,515
\$200,000 under \$500,000	10,195	6,033	1,612	3,670	3,658	44,514
\$500,000 under \$1,000,000	1,793	1,055	183	433	466	11,783
\$1,000,000 or Over	918	543	80	185	193	8,775
Total	337,726	192,584	199,661	447,918	84,909	409,880
Under \$25,000	52,770	25,410	48,401	103,520	6,666	30,351
\$25,000 under \$50,000	106,178	61,393	79,476	181,059	15,683	55,307
\$50,000 under \$100,000	132,596	78,479	60,425	137,490	41,451	160,063
\$100,000 or Over	46,182	27,302	11,359	25,849	21,109	164,160
UNDER \$12,000	18,124	6,691	12,799	25,163	2,593	14,208
\$12,000 under \$21,000	22,371	11,890	23,441	50,997	2,659	11,859
Over \$21,000	297,231	174,002	163,421	371,759	79,657	383,812

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Medical and Dental Expenses	Medical and Dental Expenses	Blindness Exemption	Blindness Exemption	Adoption Agency Exemption	Adoption Agency Exemption
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	5,772	39,068	399	909	74	117
\$5,000 under \$10,000	3,895	23,856	455	1,034	88	234
\$10,000 under \$15,000	5,395	26,872	604	1,353	146	143
\$15,000 under \$20,000	6,646	28,457	476	1,058	128	116
\$20,000 under \$25,000	7,617	28,366	393	882	122	140
\$25,000 under \$30,000	7,700	25,749	325	733	131	167
\$30,000 under \$35,000	7,533	22,648	247	570	154	217
\$35,000 under \$40,000	7,156	20,376	200	453	134	212
\$40,000 under \$45,000	6,476	17,692	185	418	182	240
\$45,000 under \$50,000	5,618	15,060	152	345	159	190
\$50,000 under \$60,000	8,384	23,050	222	497	308	517
\$60,000 under \$70,000	5,617	17,632	159	361	283	575
\$70,000 under \$80,000	3,629	11,883	125	284	220	667
\$80,000 under \$90,000	2,231	7,704	87	194	164	519
\$90,000 under \$100,000	1,390	5,581	47	108	112	382
\$100,000 under \$150,000	2,489	15,774	129	293	276	1,345
\$150,000 under \$200,000	603	6,413	44	99	63	358
\$200,000 under \$500,000	411	5,729	43	95	74	329
\$500,000 under \$1,000,000	40	975	4	9	7	3
\$1,000,000 or Over	16	243	7	15	3	0
Total	88,618	343,129	4,303	9,709	2,828	6,470
Under \$25,000	29,325	146,620	2,327	5,236	558	750
\$25,000 under \$50,000	34,483	101,525	1,109	2,519	760	1,026
\$50,000 under \$100,000	21,251	65,850	640	1,443	1,087	2,660
\$100,000 or Over	3,559	29,134	227	510	423	2,035
UNDER \$12,000	11,587	72,908	1,094	2,482	215	402
\$12,000 under \$21,000	11,635	51,748	915	2,042	242	236
Over \$21,000	65,396	218,473	2,294	5,185	2,371	5,833

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Personal Exemptions	Personal Exemptions	Dependent Exemptions	Dependent Exemptions	Age 65 and Over Exemptions	Age 65 and Over Exemptions
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	51,164	299,309	18,067	34,923	19,154	23,964
\$5,000 under \$10,000	44,836	262,291	13,639	25,739	21,249	26,938
\$10,000 under \$15,000	56,885	332,777	17,412	32,656	27,663	34,985
\$15,000 under \$20,000	56,774	332,128	21,659	41,472	21,922	27,081
\$20,000 under \$25,000	57,054	333,766	25,118	48,630	16,863	20,110
\$25,000 under \$30,000	57,743	337,797	28,206	54,584	12,888	14,938
\$30,000 under \$35,000	61,121	357,558	32,532	63,243	10,085	11,409
\$35,000 under \$40,000	64,994	380,215	36,791	71,838	8,077	8,977
\$40,000 under \$45,000	68,149	398,672	40,447	78,857	6,292	6,894
\$45,000 under \$50,000	69,432	406,177	42,186	82,415	5,149	5,617
\$50,000 under \$60,000	131,836	771,241	81,530	158,285	7,477	8,128
\$60,000 under \$70,000	113,372	663,226	71,066	137,226	5,062	5,537
\$70,000 under \$80,000	87,987	514,724	55,328	106,635	3,639	3,956
\$80,000 under \$90,000	65,357	382,338	41,373	80,095	2,675	2,944
\$90,000 under \$100,000	47,199	276,114	29,963	57,808	2,038	2,255
\$100,000 under \$150,000	100,430	587,515	63,504	123,616	5,606	6,250
\$150,000 under \$200,000	31,711	185,509	20,218	40,153	2,496	2,823
\$200,000 under \$500,000	36,371	212,770	23,069	47,702	3,460	3,949
\$500,000 under \$1,000,000	6,438	37,662	3,824	8,125	770	885
\$1,000,000 or Over	3,342	19,551	1,938	4,120	393	435
Total	1,212,195	7,091,341	667,870	1,298,122	182,958	218,075
Under \$25,000	266,713	1,560,271	95,895	183,420	106,851	133,078
\$25,000 under \$50,000	321,439	1,880,418	180,162	350,937	42,491	47,835
\$50,000 under \$100,000	445,751	2,607,643	279,260	540,049	20,891	22,820
\$100,000 or Over	178,292	1,043,008	112,553	223,716	12,725	14,343
UNDER \$12,000	118,144	691,142	38,208	72,877	51,458	64,929
\$12,000 under \$21,000	102,914	602,047	37,362	71,168	42,231	52,506
Over \$21,000	991,137	5,798,151	592,300	1,154,077	89,269	100,641

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Limited Income Credit	Limited Income Credit	Credits For Taxes Paid Out Of State	Credits For Taxes Paid Out Of State	Energy Credit	Energy Credit
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	314	98	53	49	#	#
\$5,000 under \$10,000	699	212	90	30	4	1
\$10,000 under \$15,000	13,251	4,444	159	41	#	#
\$15,000 under \$20,000	42,116	8,851	431	93	11	2
\$20,000 under \$25,000	16,699	2,018	613	155	18	5
\$25,000 under \$30,000	427	58	936	263	9	4
\$30,000 under \$35,000	56	7	1,396	457	12	5
\$35,000 under \$40,000	43	5	1,670	768	13	5
\$40,000 under \$45,000	36	2	2,014	1,053	20	11
\$45,000 under \$50,000	26	1	2,210	1,394	20	12
\$50,000 under \$60,000	41	0	4,639	3,928	55	34
\$60,000 under \$70,000	36	4	4,255	4,722	45	31
\$70,000 under \$80,000	28	0	3,310	4,603	32	27
\$80,000 under \$90,000	17	0	2,611	4,185	25	19
\$90,000 under \$100,000	11	3	1,938	3,444	18	10
\$100,000 under \$150,000	29	0	4,375	9,328	40	29
\$150,000 under \$200,000	9	1	1,821	4,926	20	14
\$200,000 under \$500,000	#	#	3,443	14,482	28	24
\$500,000 under \$1,000,000	#	#	1,135	8,882	#	#
\$1,000,000 or Over	.	.	834	24,402	#	#
Total	73,842	15,703	37,933	87,206	376	237
Under \$25,000	73,079	15,623	1,346	368	36	8
\$25,000 under \$50,000	588	72	8,226	3,935	74	38
\$50,000 under \$100,000	133	7	16,753	20,882	175	121
\$100,000 or Over	42	1	11,608	62,021	91	70
UNDER \$12,000	1,545	515	177	91	6	1
\$12,000 under \$21,000	61,364	13,939	660	145	16	3
Over \$21,000	10,933	1,249	37,096	86,971	354	233

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Lead Paint Credit	Lead Paint Credit	Economic Oppornity Area Credit	Economic Opportunity Area Credit	Long-term Capital Gain Credit	Long-term Capital Gain Credit	More Than One Credit *	More Than One Credit *
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	58	357	5	3	79	42	5	9
\$5, 000 under \$10, 000	15	13	#	#	77	17	#	#
\$10, 000 under \$15, 000	25	17	3	1	147	24	#	#
\$15, 000 under \$20, 000	47	52	#	#	199	41	6	2
\$20, 000 under \$25, 000	70	68	#	#	258	55	14	7
\$25, 000 under \$30, 000	65	58	#	#	255	56	17	10
\$30, 000 under \$35, 000	75	81	#	#	282	70	17	10
\$35, 000 under \$40, 000	84	108	#	#	318	106	28	20
\$40, 000 under \$45, 000	77	99	#	#	322	103	29	21
\$45, 000 under \$50, 000	62	95	#	#	331	115	23	14
\$50, 000 under \$60, 000	133	208	9	7	633	235	100	94
\$60, 000 under \$70, 000	107	171	3	3	641	284	79	98
\$70, 000 under \$80, 000	60	119	#	#	625	302	85	108
\$80, 000 under \$90, 000	66	131	#	#	537	245	60	100
\$90, 000 under \$100, 000	59	109	#	#	482	194	43	80
\$100, 000 under \$150, 000	127	285	9	20	1, 539	609	158	341
\$150, 000 under \$200, 000	50	117	3	2	781	437	76	233
\$200, 000 under \$500, 000	49	156	15	170	1, 068	738	185	857
\$500, 000 under \$1, 000, 000	13	98	3	30	214	228	84	690
\$1, 000, 000 or Over	6	11	4	157	83	1, 170	67	2, 565
Total	1, 248	2, 353	68	410	8, 871	5, 071	1, 081	5, 260
Under \$25, 000	215	507	11	6	760	179	30	19
\$25, 000 under \$50, 000	363	440	7	6	1, 508	450	114	74
\$50, 000 under \$100, 000	425	739	16	18	2, 918	1, 260	367	478
\$100, 000 or Over	245	667	34	379	3, 685	3, 182	570	4, 688
UNDER \$12, 000	80	381	6	4	205	69	7	11
\$12, 000 under \$21, 000	79	72	5	2	350	64	11	2
Over \$21, 000	1, 089	1, 901	57	404	8, 316	4, 938	1, 063	5, 247

* With the exception of the Limited Income Credit, detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Retirement (FICA)	Retirement (FICA)	Retirement (Spouse)	Retirement (Spouse)	Child Under 15, Disabled Dependent/Spouse	Child Under 15, Disabled Dependent/Spouse
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	18,156	4,864	.	.	429	498
\$5,000 under \$10,000	28,067	16,378	.	.	1,005	1,477
\$10,000 under \$15,000	35,338	33,014	.	.	2,633	4,437
\$15,000 under \$20,000	37,170	47,854	.	.	5,041	10,055
\$20,000 under \$25,000	32,369	52,911	.	.	5,064	11,408
\$25,000 under \$30,000	25,211	46,966	.	.	3,657	8,601
\$30,000 under \$35,000	19,055	36,490	.	.	2,600	6,169
\$35,000 under \$40,000	14,171	27,363	.	.	1,874	4,420
\$40,000 under \$45,000	10,950	21,209	.	.	1,332	3,134
\$45,000 under \$50,000	7,904	15,376	.	.	983	2,299
\$50,000 under \$60,000	9,132	17,772	.	.	1,178	2,762
\$60,000 under \$70,000	4,481	8,716	.	.	555	1,291
\$70,000 under \$80,000	2,379	4,627	.	.	325	793
\$80,000 under \$90,000	1,320	2,565	.	.	190	460
\$90,000 under \$100,000	834	1,626	.	.	124	309
\$100,000 under \$150,000	1,692	3,270	.	.	273	654
\$150,000 under \$200,000	576	1,114	.	.	101	271
\$200,000 under \$500,000	599	1,161	.	.	88	234
\$500,000 under \$1,000,000	90	173	.	.	11	31
\$1,000,000 or Over	44	83	.	.	3	12
Total	249,538	343,529	.	.	27,466	59,314
Under \$25,000	151,100	155,021	.	.	14,172	27,875
\$25,000 under \$50,000	77,291	147,404	.	.	10,446	24,624
\$50,000 under \$100,000	18,146	35,305	.	.	2,372	5,614
\$100,000 or Over	3,001	5,800	.	.	476	1,202

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Dependent Under 12	Dependent Under 12	Rental Deduction	Rental Deduction	Other Deduction*	Other Deduction*
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	10,777	5,981	6,776	10,772	203	416
\$5,000 under \$10,000	15,243	8,903	13,044	23,656	277	396
\$10,000 under \$15,000	17,824	10,575	20,570	41,764	348	553
\$15,000 under \$20,000	16,087	9,593	23,808	51,825	474	992
\$20,000 under \$25,000	11,655	6,958	19,763	44,824	639	1,890
\$25,000 under \$30,000	7,877	4,704	13,843	31,869	703	2,191
\$30,000 under \$35,000	5,335	3,188	9,198	21,345	754	2,424
\$35,000 under \$40,000	3,564	2,130	5,963	13,920	715	2,441
\$40,000 under \$45,000	2,525	1,510	3,951	9,247	781	2,778
\$45,000 under \$50,000	1,729	1,030	2,488	5,786	696	2,507
\$50,000 under \$60,000	1,768	1,055	2,496	5,848	1,036	3,991
\$60,000 under \$70,000	850	507	1,117	2,630	644	3,077
\$70,000 under \$80,000	443	263	543	1,285	390	2,105
\$80,000 under \$90,000	241	143	271	618	261	1,594
\$90,000 under \$100,000	140	83	180	422	159	1,175
\$100,000 under \$150,000	311	185	263	614	371	4,086
\$150,000 under \$200,000	111	66	67	158	132	2,326
\$200,000 under \$500,000	110	65	67	164	161	3,915
\$500,000 under \$1,000,000	18	10	7	16	25	1,286
\$1,000,000 or Over	16	10	3	8	13	675
Total	96,624	56,959	124,418	266,772	8,782	40,818
Under \$25,000	71,586	42,010	83,961	172,840	1,941	4,247
\$25,000 under \$50,000	21,030	12,562	35,443	82,168	3,649	12,341
\$50,000 under \$100,000	3,442	2,051	4,607	10,803	2,490	11,942
\$100,000 or Over	566	336	407	960	702	12,288

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Medical and Dental Expenses	Medical and Dental Expenses	Blindness Exemption	Blindness Exemption	Adoption Agency Exemption	Adoption Agency Exemption
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	617	3,280	37	81	47	18
\$5,000 under \$10,000	632	2,249	31	68	51	13
\$10,000 under \$15,000	1,025	2,807	37	81	48	4
\$15,000 under \$20,000	1,389	3,187	28	62	54	28
\$20,000 under \$25,000	1,478	3,239	27	59	63	19
\$25,000 under \$30,000	1,320	2,894	18	40	53	28
\$30,000 under \$35,000	1,097	2,551	20	44	43	26
\$35,000 under \$40,000	785	1,860	11	24	23	45
\$40,000 under \$45,000	676	1,520	7	15	14	33
\$45,000 under \$50,000	469	1,263	7	15	18	30
\$50,000 under \$60,000	563	1,512	8	18	27	76
\$60,000 under \$70,000	271	985	#	#	13	25
\$70,000 under \$80,000	130	418	#	#	5	13
\$80,000 under \$90,000	76	354	#	#	4	10
\$90,000 under \$100,000	36	274	.	.	#	#
\$100,000 under \$150,000	98	583	4	9	#	#
\$150,000 under \$200,000	21	228	.	.	#	#
\$200,000 under \$500,000	18	80	.	.	3	10
\$500,000 under \$1,000,000	.	.	.	.	.	.
\$1,000,000 or Over	.	.	.	.	.	.
Total	10,701	29,286	240	528	471	388
Under \$25,000	5,141	14,762	160	352	263	82
\$25,000 under \$50,000	4,347	10,089	63	139	151	162
\$50,000 under \$100,000	1,076	3,544	13	29	51	124
\$100,000 or Over	137	892	4	9	6	20

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Personal Exemptions	Personal Exemptions	Dependent Exemptions	Dependent Exemptions	Age 65 and Over Exemptions	Age 65 and Over Exemptions
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	22,606	102,179	18,912	29,695	1,410	987
\$5,000 under \$10,000	31,679	143,189	26,481	40,417	1,929	1,350
\$10,000 under \$15,000	38,321	173,211	32,346	49,198	2,118	1,483
\$15,000 under \$20,000	38,831	175,516	33,254	50,747	1,312	918
\$20,000 under \$25,000	33,524	151,528	28,037	42,977	868	608
\$25,000 under \$30,000	25,981	117,434	21,199	31,868	616	431
\$30,000 under \$35,000	19,561	88,416	15,715	23,500	424	297
\$35,000 under \$40,000	14,630	66,128	11,632	17,191	310	217
\$40,000 under \$45,000	11,251	50,855	8,938	13,057	221	155
\$45,000 under \$50,000	8,148	36,829	6,473	9,504	159	111
\$50,000 under \$60,000	9,470	42,804	7,562	11,021	224	157
\$60,000 under \$70,000	4,656	21,045	3,718	5,450	134	94
\$70,000 under \$80,000	2,476	11,192	2,017	2,990	69	48
\$80,000 under \$90,000	1,410	6,373	1,150	1,714	56	39
\$90,000 under \$100,000	882	3,987	720	1,064	43	30
\$100,000 under \$150,000	1,845	8,339	1,532	2,263	75	52
\$150,000 under \$200,000	646	2,920	533	794	38	27
\$200,000 under \$500,000	684	3,092	568	863	29	20
\$500,000 under \$1,000,000	103	466	82	125	4	3
\$1,000,000 or Over	60	271	52	92	.	.
Total	266,764	1,205,773	220,921	334,530	10,039	7,027
Under \$25,000	164,961	745,624	139,030	213,034	7,637	5,346
\$25,000 under \$50,000	79,571	359,661	63,957	95,120	1,730	1,211
\$50,000 under \$100,000	18,894	85,401	15,167	22,239	526	368
\$100,000 or Over	3,338	15,088	2,767	4,137	146	102

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Limited Income Credit	Limited Income Credit	Credits For Taxes Paid Out Of State	Credits For Taxes Paid Out Of State	Energy Credit	Energy Credit
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	113	11	12	9	.	.
\$5,000 under \$10,000	249	55	18	4	.	.
\$10,000 under \$15,000	12,489	3,285	64	11	#	#
\$15,000 under \$20,000	30,025	4,260	165	28	7	1
\$20,000 under \$25,000	4,505	309	283	59	6	3
\$25,000 under \$30,000	77	11	343	117	4	1
\$30,000 under \$35,000	17	2	276	128	4	1
\$35,000 under \$40,000	9	1	249	165	3	3
\$40,000 under \$45,000	7	1	198	170	3	3
\$45,000 under \$50,000	#	#	146	165	4	2
\$50,000 under \$60,000	5	0	196	281	#	#
\$60,000 under \$70,000	#	#	91	146	#	#
\$70,000 under \$80,000	.	.	63	120	#	#
\$80,000 under \$90,000	.	.	43	88	.	.
\$90,000 under \$100,000	.	.	32	48	.	.
\$100,000 under \$150,000	.	.	64	132	#	#
\$150,000 under \$200,000	.	.	41	138	#	#
\$200,000 under \$500,000	.	.	56	297	.	.
\$500,000 under \$1,000,000	.	.	18	144	.	.
\$1,000,000 or Over	.	.	18	485	.	.
Total	47,500	7,934	2,376	2,734	38	18
Under \$25,000	47,381	7,919	542	112	14	4
\$25,000 under \$50,000	113	14	1,212	745	18	10
\$50,000 under \$100,000	6	0	425	682	3	1
\$100,000 or Over	.	.	197	1,195	3	2

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Lead Paint Credit	Lead Paint Credit	Economic Oppornity Area Credit	Economic Opportunity Area Credit	Long-term Capital Gain Credit	Long-term Capital Gain Credit	More Than One Credit *	More Than One Credit *
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	3	3	.	.	5	0	#	#
\$5,000 under \$10,000	#	#	.	.	13	3	.	.
\$10,000 under \$15,000	8	2	.	.	23	6	.	.
\$15,000 under \$20,000	15	11	.	.	34	4	#	#
\$20,000 under \$25,000	13	10	.	.	35	5	3	1
\$25,000 under \$30,000	15	12	.	.	50	13	5	2
\$30,000 under \$35,000	12	12	#	#	33	9	3	3
\$35,000 under \$40,000	12	16	.	.	30	10	#	#
\$40,000 under \$45,000	3	4	#	#	26	9	8	8
\$45,000 under \$50,000	6	9	#	#	23	6	#	#
\$50,000 under \$60,000	9	13	.	.	40	21	#	#
\$60,000 under \$70,000	5	9	.	.	26	13	#	#
\$70,000 under \$80,000	#	#	.	.	23	7	#	#
\$80,000 under \$90,000	#	#	.	.	17	11	#	#
\$90,000 under \$100,000	#	#	.	.	11	2	.	.
\$100,000 under \$150,000	#	#	.	.	28	5	3	6
\$150,000 under \$200,000	#	#	.	.	17	11	4	4
\$200,000 under \$500,000	.	.	.	.	21	10	3	26
\$500,000 under \$1,000,000	.	.	.	.	4	12	#	#
\$1,000,000 or Over	.	.	.	.	.	.	#	#
Total	109	117	3	2	459	158	45	71
Under \$25,000	40	28	.	.	110	19	6	3
\$25,000 under \$50,000	48	51	3	2	162	46	20	14
\$50,000 under \$100,000	18	32	.	.	117	55	7	11
\$100,000 or Over	3	6	.	.	70	39	12	43

* With the exception of the Limited Income Credit, detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996
All Filers

Table II-15 Number Distribution of Returns Filed
By Filing Status (Single, Joint, Married Filing Separately and Head of Household) and
By Size of Massachusetts Net Adjusted Gross Income

	Total Number of Returns	Single Returns	Joint Returns	M.F.S. Returns	H.O.H. Returns	Total Number of Persons
Massachusetts Net Adjusted Gross Income	Count	Count	Count	Count	Count	Count
Under \$5,000	375,802	294,921	51,180	7,095	22,606	426,982
\$5,000 under \$10,000	300,304	217,298	44,836	6,491	31,679	345,140
\$10,000 under \$15,000	267,874	165,959	56,885	6,709	38,321	324,759
\$15,000 under \$20,000	246,637	144,153	56,774	6,879	38,831	303,411
\$20,000 under \$25,000	229,151	131,738	57,054	6,835	33,524	286,205
\$25,000 under \$30,000	203,688	113,913	57,743	6,051	25,981	261,431
\$30,000 under \$35,000	174,380	89,100	61,121	4,598	19,561	235,501
\$35,000 under \$40,000	149,721	66,666	64,994	3,431	14,630	214,715
\$40,000 under \$45,000	131,324	49,240	68,149	2,684	11,251	199,473
\$45,000 under \$50,000	114,737	35,212	69,432	1,945	8,148	184,169
\$50,000 under \$60,000	187,489	43,631	131,836	2,552	9,470	319,325
\$60,000 under \$70,000	142,490	23,018	113,372	1,444	4,656	255,862
\$70,000 under \$80,000	104,263	12,939	87,987	861	2,476	192,250
\$80,000 under \$90,000	75,060	7,746	65,357	547	1,410	140,417
\$90,000 under \$100,000	53,499	4,999	47,199	419	882	100,698
\$100,000 under \$150,000	113,971	10,836	100,430	860	1,845	214,401
\$150,000 under \$200,000	36,216	3,530	31,711	329	646	67,927
\$200,000 under \$500,000	41,644	4,125	36,371	464	684	78,015
\$500,000 under \$1,000,000	7,361	716	6,438	104	103	13,799
\$1,000,000 or Over	3,947	442	3,342	103	60	7,289
Total	2,959,558	1,420,182	1,212,211	60,401	266,764	4,171,769
Under \$25,000	1,419,768	954,069	266,729	34,009	164,961	1,686,497
\$25,000 under \$50,000	773,850	354,131	321,439	18,709	79,571	1,095,289
\$50,000 under \$100,000	562,801	92,333	445,751	5,823	18,894	1,008,552
\$100,000 or Over	203,139	19,649	178,292	1,860	3,338	381,431

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

All Filers

Table II-16 Number and Percent Distribution of Returns Filed
By Filing Status (Single, Joint, Married Filing Separately and Head of Household) and
By Size of Massachusetts Net Adjusted Gross Income

	Total Number of Returns	Single Returns	Joint Returns	M.F.S. Returns	H.O.H. Returns	Total Number of Persons
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	12.70	20.77	4.22	11.75	8.47	10.24
\$5,000 under \$10,000	10.15	15.30	3.70	10.75	11.88	8.27
\$10,000 under \$15,000	9.05	11.69	4.69	11.11	14.37	7.78
\$15,000 under \$20,000	8.33	10.15	4.68	11.39	14.56	7.27
\$20,000 under \$25,000	7.74	9.28	4.71	11.32	12.57	6.86
\$25,000 under \$30,000	6.88	8.02	4.76	10.02	9.74	6.27
\$30,000 under \$35,000	5.89	6.27	5.04	7.61	7.33	5.65
\$35,000 under \$40,000	5.06	4.69	5.36	5.68	5.48	5.15
\$40,000 under \$45,000	4.44	3.47	5.62	4.44	4.22	4.78
\$45,000 under \$50,000	3.88	2.48	5.73	3.22	3.05	4.41
\$50,000 under \$60,000	6.34	3.07	10.88	4.23	3.55	7.65
\$60,000 under \$70,000	4.81	1.62	9.35	2.39	1.75	6.13
\$70,000 under \$80,000	3.52	0.91	7.26	1.43	0.93	4.61
\$80,000 under \$90,000	2.54	0.55	5.39	0.91	0.53	3.37
\$90,000 under \$100,000	1.81	0.35	3.89	0.69	0.33	2.41
\$100,000 under \$150,000	3.85	0.76	8.28	1.42	0.69	5.14
\$150,000 under \$200,000	1.22	0.25	2.62	0.54	0.24	1.63
\$200,000 under \$500,000	1.41	0.29	3.00	0.77	0.26	1.87
\$500,000 under \$1,000,000	0.25	0.05	0.53	0.17	0.04	0.33
\$1,000,000 or Over	0.13	0.03	0.28	0.17	0.02	0.17
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	47.97	67.18	22.00	56.31	61.84	40.43
\$25,000 under \$50,000	26.15	24.94	26.52	30.97	29.83	26.25
\$50,000 under \$100,000	19.02	6.50	36.77	9.64	7.08	24.18
\$100,000 or Over	6.86	1.38	14.71	3.08	1.25	9.14

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Filers Age 65 or Over

Table II-17 Number Distribution of Returns Filed
By Filing Status (Single, Joint, Married Filing Separately and Head of Household) and
By Size of Massachusetts Net Adjusted Gross Income

	Total Number of Returns	Single Returns	Joint Returns Total	Joint One Over 65	Joint Both Over 65	M. F. S. Returns	H. O. H. Returns	Total Number of Persons Over 65
	Count	Count	Count	Count	Count	Count	Count	Count
Massachusetts Net Adjusted Gross Income								
Under \$5,000	48,526	27,339	19,154	4,074	15,080	623	1,410	63,606
\$5,000 under \$10,000	57,591	33,927	21,249	4,015	17,234	486	1,929	74,825
\$10,000 under \$15,000	57,692	27,554	27,663	5,348	22,315	357	2,118	80,007
\$15,000 under \$20,000	39,448	15,988	21,922	5,157	16,765	226	1,312	56,213
\$20,000 under \$25,000	28,111	10,211	16,863	4,997	11,866	169	868	39,977
\$25,000 under \$30,000	20,708	7,051	12,888	4,436	8,452	153	616	29,160
\$30,000 under \$35,000	15,244	4,639	10,085	3,871	6,214	96	424	21,458
\$35,000 under \$40,000	11,814	3,339	8,077	3,330	4,747	88	310	16,561
\$40,000 under \$45,000	9,165	2,575	6,292	2,736	3,556	77	221	12,721
\$45,000 under \$50,000	7,210	1,854	5,149	2,274	2,875	48	159	10,085
\$50,000 under \$60,000	10,341	2,563	7,477	3,342	4,135	77	224	14,476
\$60,000 under \$70,000	6,779	1,529	5,062	2,214	2,848	54	134	9,627
\$70,000 under \$80,000	4,886	1,143	3,639	1,626	2,013	35	69	6,899
\$80,000 under \$90,000	3,489	730	2,675	1,145	1,530	28	56	5,019
\$90,000 under \$100,000	2,690	569	2,038	855	1,183	40	43	3,873
\$100,000 under \$150,000	7,183	1,423	5,606	2,283	3,323	79	75	10,506
\$150,000 under \$200,000	3,118	551	2,496	959	1,537	33	38	4,655
\$200,000 under \$500,000	4,306	766	3,460	1,278	2,182	51	29	6,488
\$500,000 under \$1,000,000	913	126	770	275	495	13	4	1,408
\$1,000,000 or Over	479	69	393	165	228	17	.	707
Total	339,693	143,946	182,958	54,380	128,578	2,750	10,039	468,271
Under \$25,000	231,368	115,019	106,851	23,591	83,260	1,861	7,637	314,628
\$25,000 under \$50,000	64,141	19,458	42,491	16,647	25,844	462	1,730	89,985
\$50,000 under \$100,000	28,185	6,534	20,891	9,182	11,709	234	526	39,894
\$100,000 or Over	15,999	2,935	12,725	4,960	7,765	193	146	23,764

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1996

Filers Age 65 or Over

Table II-18 Percent Distribution of Returns Filed
By Filing Status (Single, Joint, Married Filing Separately and Head of Household) and
By Size of Massachusetts Net Adjusted Gross Income

	Total Number of Returns	Single Returns	Joint Returns Total	Joint One Over 65	Joint Both Over 65	M. F. S. Returns	H. O. H. Returns	Total Number of Persons Over 65
	%	%	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income								
Under \$5,000	14.29	18.99	10.47	7.49	11.73	22.65	14.05	13.58
\$5,000 under \$10,000	16.95	23.57	11.61	7.38	13.40	17.67	19.22	15.98
\$10,000 under \$15,000	16.98	19.14	15.12	9.83	17.36	12.98	21.10	17.09
\$15,000 under \$20,000	11.61	11.11	11.98	9.48	13.04	8.22	13.07	12.00
\$20,000 under \$25,000	8.28	7.09	9.22	9.19	9.23	6.15	8.65	8.54
\$25,000 under \$30,000	6.10	4.90	7.04	8.16	6.57	5.56	6.14	6.23
\$30,000 under \$35,000	4.49	3.22	5.51	7.12	4.83	3.49	4.22	4.58
\$35,000 under \$40,000	3.48	2.32	4.41	6.12	3.69	3.20	3.09	3.54
\$40,000 under \$45,000	2.70	1.79	3.44	5.03	2.77	2.80	2.20	2.72
\$45,000 under \$50,000	2.12	1.29	2.81	4.18	2.24	1.75	1.58	2.15
\$50,000 under \$60,000	3.04	1.78	4.09	6.15	3.22	2.80	2.23	3.09
\$60,000 under \$70,000	2.00	1.06	2.77	4.07	2.21	1.96	1.33	2.06
\$70,000 under \$80,000	1.44	0.79	1.99	2.99	1.57	1.27	0.69	1.47
\$80,000 under \$90,000	1.03	0.51	1.46	2.11	1.19	1.02	0.56	1.07
\$90,000 under \$100,000	0.79	0.40	1.11	1.57	0.92	1.45	0.43	0.83
\$100,000 under \$150,000	2.11	0.99	3.06	4.20	2.58	2.87	0.75	2.24
\$150,000 under \$200,000	0.92	0.38	1.36	1.76	1.20	1.20	0.38	0.99
\$200,000 under \$500,000	1.27	0.53	1.89	2.35	1.70	1.85	0.29	1.39
\$500,000 under \$1,000,000	0.27	0.09	0.42	0.51	0.38	0.47	0.04	0.30
\$1,000,000 or Over	0.14	0.05	0.21	0.30	0.18	0.62	.	0.15
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	68.11	79.90	58.40	43.38	64.75	67.67	76.07	67.19
\$25,000 under \$50,000	18.88	13.52	23.22	30.61	20.10	16.80	17.23	19.22
\$50,000 under \$100,000	8.30	4.54	11.42	16.88	9.11	8.51	5.24	8.52
\$100,000 or Over	4.71	2.04	6.96	9.12	6.04	7.02	1.45	5.07

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

All Filers

Table II-19 Number of Returns Claiming Dependents, Number of Dependents Claimed, and Average Number of Dependents Claimed,
By Filing Status (Single, Joint, Married Filing Separately) and
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns					Number of Dependents					Average Number of Dependents				
	Total	Single	Joint	M F. S.	H. O. H.	Total	Single	Joint	M F. S.	H. O. H.	Total	Single	Joint	M F. S.	H. O. H.
Massachusetts Net Adjusted Gross Income															
Under \$5,000	43,550	5,300	18,067	1,271	18,912	73,968	7,315	34,923	2,035	29,695	1.7	1.4	1.9	1.6	1.6
\$5,000 under \$10,000	46,550	5,028	13,639	1,402	26,481	74,961	6,571	25,739	2,234	40,417	1.6	1.3	1.9	1.6	1.5
\$10,000 under \$15,000	55,821	4,408	17,412	1,655	32,346	90,215	5,719	32,656	2,642	49,198	1.6	1.3	1.9	1.6	1.5
\$15,000 under \$20,000	60,920	4,203	21,659	1,804	33,254	100,636	5,501	41,472	2,916	50,747	1.7	1.3	1.9	1.6	1.5
\$20,000 under \$25,000	59,022	3,913	25,118	1,954	28,037	99,961	5,272	48,630	3,082	42,977	1.7	1.3	1.9	1.6	1.5
\$25,000 under \$30,000	54,460	3,365	28,206	1,690	21,199	93,597	4,448	54,584	2,697	31,868	1.7	1.3	1.9	1.6	1.5
\$30,000 under \$35,000	52,581	3,000	32,532	1,334	15,715	92,901	4,026	63,243	2,132	23,500	1.8	1.3	1.9	1.6	1.5
\$35,000 under \$40,000	51,860	2,485	36,791	952	11,632	93,960	3,373	71,838	1,558	17,191	1.8	1.4	2.0	1.6	1.5
\$40,000 under \$45,000	52,156	2,025	40,447	746	8,938	95,909	2,782	78,857	1,213	13,057	1.8	1.4	1.9	1.6	1.5
\$45,000 under \$50,000	50,788	1,583	42,186	546	6,473	95,044	2,245	82,415	880	9,504	1.9	1.4	2.0	1.6	1.5
\$50,000 under \$60,000	91,785	1,982	81,530	711	7,562	173,243	2,806	158,285	1,131	11,021	1.9	1.4	1.9	1.6	1.5
\$60,000 under \$70,000	76,362	1,175	71,066	403	3,718	145,032	1,706	137,226	650	5,450	1.9	1.5	1.9	1.6	1.5
\$70,000 under \$80,000	58,349	725	55,328	279	2,017	111,154	1,067	106,635	462	2,990	1.9	1.5	1.9	1.7	1.5
\$80,000 under \$90,000	43,161	457	41,373	181	1,150	82,797	688	80,095	300	1,714	1.9	1.5	1.9	1.7	1.5
\$90,000 under \$100,000	31,046	251	29,963	112	720	59,461	395	57,808	194	1,064	1.9	1.6	1.9	1.7	1.5
\$100,000 under \$150,000	65,871	605	63,504	230	1,532	127,193	929	123,616	385	2,263	1.9	1.5	1.9	1.7	1.5
\$150,000 under \$200,000	21,057	213	20,218	93	533	41,437	323	40,153	167	794	2.0	1.5	2.0	1.8	1.5
\$200,000 under \$500,000	23,997	249	23,069	111	568	49,122	372	47,702	185	863	2.0	1.5	2.1	1.7	1.5
\$500,000 under \$1,000,000	3,959	31	3,824	22	82	8,334	51	8,125	33	125	2.1	1.6	2.1	1.5	1.5
\$1,000,000 or Over	2,041	28	1,938	23	52	4,319	58	4,120	49	92	2.1	2.1	2.1	2.1	1.8
Total	945,336	41,026	667,870	15,519	220,921	1,713,244	55,647	129,812	24,945	334,530	1.8	1.4	1.9	1.6	1.5
Under \$25,000	265,863	22,852	95,895	8,086	139,030	439,741	30,378	183,420	12,909	213,034	1.7	1.3	1.9	1.6	1.5
\$25,000 under \$50,000	261,845	12,458	180,162	5,268	63,957	471,411	16,874	350,937	8,480	95,120	1.8	1.4	1.9	1.6	1.5
\$50,000 under \$100,000	300,703	4,590	279,260	1,686	15,167	571,687	6,662	540,049	2,737	22,239	1.9	1.5	1.9	1.6	1.5
\$100,000 or Over	116,925	1,126	112,553	479	2,767	230,405	1,733	223,716	819	4,137	2.0	1.5	2.0	1.7	1.5

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Appendix: 1996 Massachusetts Income Tax Forms

FOR FULL YEAR RESIDENTS ONLY

PRINT IN BLACK INK

Ovals must be filled in completely. Example:  Photocopies of this form are not acceptable. For the year January 1–December 31, 1996 or other taxable year beginning _____, 1996, ending _____.**Form 1** Massachusetts Resident Income Tax Return**1996**

FIRST NAME										M.I. LAST NAME										1. YOUR SOCIAL SECURITY NUMBER																			
SPOUSE'S FIRST NAME										M.I. LAST NAME										2. SPOUSE'S SOCIAL SECURITY NUMBER																			
ADDRESS																				CITY/TOWN/POST OFFICE										STATE					ZIP + 4				

Mass. Election Campaign Fund: ☐ \$1 You, ☐ \$1 Spouse, if filing jointly. Total ▶ \$ (This contribution will not change your tax or reduce your refund.) If taxpayer is deceased, fill in appropriate oval (see instructions): 1. ☐ 2. ☐

LINE	1	Filing Status: (Select one only) <input type="radio"/> Single <input type="radio"/> Married filing joint return (both must sign return) <input type="radio"/> Married filing separate return. (Enter spouse's Soc. Sec. no. in the appropriate space above.) <input type="radio"/> Head of household <input type="radio"/> Fill in if using whole-dollar method	
	2	Exemptions: <input type="radio"/> Fill in if noncustodial parent <input type="radio"/> Fill in if using whole-dollar method	
		a. Personal exemptions. If single or married filing separately, enter \$2,925. If head of household, enter \$4,520. If married filing jointly, enter \$5,850. a	<input type="text"/>
		b. Number of dependents. (Do not include yourself or your spouse.) Enter number ▶ <input type="text"/> × \$1,000. b	<input type="text"/>
		c. Age 65 or over before 1997: <input type="radio"/> You + <input type="radio"/> Spouse = ▶ <input type="text"/> × \$700. c	<input type="text"/>
		d. Blindness: <input type="radio"/> You + <input type="radio"/> Spouse = ▶ <input type="text"/> × \$2,200 d	<input type="text"/>
		e. Other: 1. Medical/Dental ▶ <input type="text"/> (from U.S. Sch. A, line 4) 2. Adoption ▶ <input type="text"/> (from worksheet) 1 + 2 = e	<input type="text"/>
		f. Total exemptions. Add items a, b, c, d and e. Enter here and on line 18 ▶ 2f	<input type="text"/>
	3	Wages, salaries, tips and other employee compensation (from all W-2 forms) ▶ 3	<input type="text"/>
	4	Taxable pensions and annuities (see instructions, page 10) ▶ 4	<input type="text"/>
5	Mass. bank interest: a. <input type="text"/> – b. exemption <input type="text"/> = 5	<input type="text"/>	
	Exemption: if married filing jointly, subtract \$200 from Total; otherwise subtract \$100 & enter result ▼ If showing a loss, mark over X in box at left		
6	Business/profession or farm income/loss (enclose Mass. & U.S. Sch. C or C-EZ or U.S. Sch. F) ▶ 6	<input type="text"/>	
7	Rental, royalty, REMIC, partnership, S corp., trust income/loss (enclose Mass. & U.S. Sch. E) ▶ 7	<input type="text"/>	
8	Unemployment compensation (from U.S. return or U.S. Telefile worksheet) ▶ 8	<input type="text"/>	
9	Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Sch. X, line 4 (enclose Sch. X) ▶ 9	<input type="text"/>	
10	TOTAL 5.95% INCOME. Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7) . . . 10	<input type="text"/>	
	▲ If showing a loss, mark over X in box at left		
11	Amount paid to Soc. Sec., Medicare, R.R., U.S. or Mass. retirement		
	Not more than \$2,000 per person. a. You ▶ <input type="text"/> + b. Spouse ▶ <input type="text"/> a + b = 11	<input type="text"/>	
12	Child under age 15, or disabled dependent/spouse care expenses (from worksheet on page 12) Enter provider's name(s) and ID number(s) ▶ 12	<input type="text"/>	
13	Dependent member of household under age 12 on 12/31/96 (only if not claiming line 12) ▶ 13	<input type="text"/>	
	Enter one \$600 amount and the child's name		
14	50% rental deduction (from the worksheet on p. 13). Not more than \$2,500. ▶ 14	<input type="text"/>	
	Enter landlord's name(s)		
15	Other deductions from Schedule Y, line 5 (enclose Schedule Y) ▶ 15	<input type="text"/>	
16	TOTAL DEDUCTIONS. Add lines 11 through 15 ▶ 16	<input type="text"/>	
17	5.95% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0" 17	<input type="text"/>	

Attach, with a single staple, state copy of W-2, W-2G and 1099R.



17	5.95% INCOME AFTER DEDUCTIONS (from other side). Not less than "0"	17	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>
18	Exemption amount (from line 2, item f)	18	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>
19	5.95% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0"	19	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>
20	TAX ON 5.95% INCOME (from tax table). If line 19 is more than \$80,000, multiply by .0595	20	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>
21	12% INCOME (from Schedule B, line 21). a. ► <div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div> × .12 =	21	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>
22	5% INCOME (from Schedule D, line 10). a. ► <div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div> × .05 =	22	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>
	If excess exemptions were used in calculating lines 21 or 22, fill in oval (see instructions) ► <input type="radio"/>		
23	If you qualify for No Tax Status, fill in oval and enter "0" on line 24 (see worksheet on p. 14). ► <input type="radio"/>		
24	TAX. Add lines 20, 21 and 22	24	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>
25	Limited Income Credit (from worksheet on page 15) ►	25	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>
26	Credits: Long-term capital gains tax credit applied to 12% Income (enclose Sch. B-1) <input type="checkbox"/> Income tax paid to another state or jurisdiction (from worksheet on page 15) (enclose other state's return) <input type="checkbox"/> Energy (enclose Sch. EC) <input type="checkbox"/> Lead Paint (enclose Sch. LP) <input type="checkbox"/> Economic Opportunity Area (enclose Sch. EOA) <input type="checkbox"/> Total ►	26	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>
27	Total credits. Add line 25 and line 26.	27	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>
28	TAX AFTER CREDITS. Subtract line 27 from line 24. Not less than "0"	28	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>
29	Voluntary Contributions: a. Organ Transplant Fund ► <div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div> b. Endangered Wildlife Conservation ► <div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div> c. Mass. AIDS Fund ► <div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div> d. Massachusetts United States Olympic Fund ► <div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div> Total of a, b, c and d	29	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>
30	TAX AFTER CREDITS PLUS CONTRIBUTIONS. Add line 28 and line 29	30	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>
31	Massachusetts income tax withheld (enclose all Mass. W-2, W-2G & 1099R forms) ►	31	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>
32	1995 overpayment applied to your 1996 estimated tax (do not enter 1995 refund) ►	32	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>
33	1996 Massachusetts estimated tax payments (do not include amount in line 32) ►	33	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>
34	Payments made with extension (enclose Form M-4868) ►	34	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>
35	TOTAL TAX PAYMENTS. Add lines 31 through 34	35	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>
36	Overpayment. If line 30 is smaller than line 35, subtract line 30 from line 35 ►	36	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>
37	Amount of overpayment you want applied to your 1997 estimated tax ►	37	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>
38	Amount of your refund. Subtract line 37 from line 36. Mail to Mass. DOR, P.O. Box 7000, Boston, MA 02204 ►	38	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>
39	Amount of tax you owe. If line 30 is larger than line 35, subtract line 35 from line 30. ►	39	<div style="border-bottom: 1px solid black; width: 100%; height: 20px;"></div>

Pay in full. Write Social Security number on lower left corner of check and make payable to Commonwealth of Massachusetts. Mail to Mass. DOR, P.O. Box 7003, Boston, MA 02204.

Add to total in line 39, if applicable:

Fill in oval if paying the full amount in line 39 with Form PV: ☐

Interest ▶ Penalty ▶ M-2210 amt. ▶

SIGN HERE — Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Your signature _____ Date _____ ▶ Paid Preparer's signature _____ Social Security number _____ Date _____

40 Spouse's Signature (if filing jointly) _____ Date _____ Employer Identification number _____ ☐ Check if self-employed

Your daytime phone	Spouse's daytime phone	Firm Name (or yours if self-employed) and address
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PRINT IN BLACK INK

Ovals must be filled in completely. Example: Photocopies of this form are not acceptable. For the year January 1–December 31, 1996 or other taxable year beginning _____ 1996, ending _____.

Form 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 1996

FIRST NAME	M.I.	LAST NAME	1. YOUR SOCIAL SECURITY NUMBER	
SPOUSE'S FIRST NAME	M.I.	LAST NAME	2. SPOUSE'S SOCIAL SECURITY NUMBER	
ADDRESS		CITY/TOWN/POST OFFICE	STATE	ZIP + 4

Check one: ☐ Nonresident ☐ Part-year resident. If taxpayer is deceased, fill in appropriate oval (see instructions): 1. ☐ 2. ☐
☐ Filing as both a nonresident and part-year resident (enclose Schedule R/NR — see instructions).
Mass. Election Campaign Fund: (for part-year residents only) ☐ \$1 You, ☐ \$1 Spouse, if filing jointly. Total ▶ \$ (This contribution will not change your tax or reduce your refund.)

LINE 1 Filing Status: (Select one only) ☐ Single ☐ Married filing joint return ☐ Married filing separate return. (Enter spouse's Soc. Sec. no. in the appropriate space above.)
☐ Head of household (both must sign return)

2 Part-Year Residents: Enter dates as Massachusetts resident ____/____/____ to ____/____/____
Total days as Massachusetts resident ÷ 365 = ◀ 2

3 Total Income from U.S. 1040, line 22; 1040A, line 14; 1040EZ, line 4; or U.S. Telefile worksheet, item H ▶ 3
☐ Fill in if using whole-dollar method

4 Exemptions: ☐ Fill in if noncustodial parent

a. Personal exemptions. If single or married filing separately, enter \$2,925. If head of household, enter \$4,520. If married filing jointly, enter \$5,850. a

b. Number of dependents. (Do not include yourself or your spouse.) Enter number ▶ × \$1,000. b
Enter dependents' Social Security numbers. See page 10 if born in 1996. _____

c. Age 65 or over before 1997: ☐ You + ☐ Spouse = ▶ × \$700. c

d. Blindness: ☐ You + ☐ Spouse = ▶ × \$2,200 d

e. Other: 1. Medical/Dental ▶ 2. Adoption ▶ 1 + 2 = e
(from U.S. Sch. A, line 4) (from worksheet)

f. Total exemptions. Add items a, b, c, d and e. Enter here and on line 22a ▶ 4f

Nonresidents report in lines 5 through 11 Mass. source income only. Use line 13 if appropriate.

Part-year residents report in lines 5 through 11 income earned while a resident.

If filing both as a **nonresident** and **part-year resident**, be sure to complete Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further.

5	Wages, salaries, tips and other employee compensation (from all W-2 forms or line 13g) ▶ 5	<input type="text"/>
6	Taxable pensions and annuities (see instructions, page 12) ▶ 6	<input type="text"/>
7	Mass. bank interest: a. ▶ <input type="text"/> — b. exemption <input type="text"/> = 7 <input type="text"/> Exemption: if married filing jointly, subtract \$200 from Total; otherwise subtract \$100 & enter result	<input type="text"/>
8	Business/profession or farm income/loss (enclose Mass. & U.S. Sch. C or C-EZ or U.S. Sch. F) ▶ 8	<input type="text"/>
9	Rental, royalty, REMIC, partnership, S corp., trust income/loss (enclose Mass. & U.S. Sch. E) ▶ 9	<input type="text"/>
10	Unemployment compensation (see instructions) ▶ 10	<input type="text"/>
11	Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Schedule X, line 4 (enclose Schedule X) ▶ 11	<input type="text"/>
12	TOTAL 5.95% INCOME. Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) 12	<input type="text"/>

▲ If showing a loss, mark over X in box at left

Attach, with a single staple, state copy of W-2, W-2G and 1099R.



- 13 NONRESIDENT APPORTIONMENT WORKSHEET:** Do **not** use this worksheet if you know the exact amount of your Mass. source income. Use **only** when the income from an employment or business is earned both inside and outside Mass. **and** the exact Mass. amount is not known. Basis: ☐ working days ☐ miles ☐ sales ☐ other: _____

a Working days (or other basis) outside Mass. 13a

b Working days (or other basis) inside Mass. 13b

c Total working days. Add line 13a and line 13b. 13c

d Nonworking days (holidays, weekends, etc.). 13d

e Mass. ratio. Divide line 13b by line 13c. 13e

f Total income being apportioned 13f

g Mass. income. Multiply line 13e by line 13f. Enter here and in appropriate line on page 1 13g

- 14 NONRESIDENT DEDUCTION AND EXEMPTION RATIO:** All nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 16 and 17 below and line 3 of Schedule Y and the exemptions in line 22a. (Enter "0" if any income amount is a loss.)

a Total 5.95% income (from line 12) 14a

b Interest income (smaller of line 7a or line 7b) ► 14b

c Total 12% & 5% income, if any (total of lines 25a & 26a before excess exemptions; see instructions) 14c

d Total income this return. Add lines 14a, b and c 14d

e Non-Mass. source income ► 14e

f Total income. Add line 14d and line 14e 14f

g Deduction and exemption ratio. Divide line 14d by line 14f 14g

Enter amount from line 12 of this return (from other side) 12

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▲ If showing a loss, mark over X in box at left

- 15** Amount paid to Soc. Sec., Medicare, R.R., U.S. or Mass. retirement (this amount must be related to income reported on this return).

Not more than \$2,000 per person. a. You ►

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 + b. Spouse ►

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 a + b = 15

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- 16** Child under age 15, or disabled dependent/spouse care expenses (from worksheet on page 17)

Enter provider's name(s) and ID number(s) ► 16

- 17** Dependent member of household under age 12 on 12/31/96 (**only if not claiming line 16**). See instructions ► 17

Nonresidents multiply \$600 by line 14g. Part-year residents multiply \$600 by line 2.

Enter child's name _____

- 18** 50% rental deduction (complete worksheet on page 17). **Not more than \$2,500.** Nonresidents, during 1996 did you have a family home or any other dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future?

☐ yes ☐ no If yes, you do **not** qualify for this deduction.

Enter landlord's name(s) _____

► 18

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- 19** Other deductions from Schedule Y, line 5 (enclose Schedule Y). ► 19

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- 20 TOTAL DEDUCTIONS.** Add lines 15 through 19 ► 20

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- 21 5.95% INCOME AFTER DEDUCTIONS.** Subtract line 20 from line 12. **Not less than "0"** 21

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- 22** Exemption amount (from line 4, item f). a.

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 Nonresidents multiply line 22a by line 14g. Part-year residents multiply line 22a by line 2. Enter result here ► 22

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- 23 5.95% INCOME AFTER EXEMPTIONS.** Subtract line 22 from line 21. **Not less than "0"** 23

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- 24 TAX ON 5.95% INCOME** (from tax table). If line 23 is more than \$80,000, multiply by .0595 24

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